

*Administration
Report of the Manipur
1945-46*

Administration Report.

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ADMINISTRATION REPORT

1945-46

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PART I

CHAPTER I —INTRODUCTION

GEOGRAPHICAL.

The Manipur State lies between latitude 23°50' and 25°30' north and longitude 93°10' and 94°30' east, and is bounded on the north by the Naga Hills, on the east by Burma, on the south by the Chin Hills (Burma) and the Lushai Hills and on the west by Cachar. The area of the State is 8,638 square miles, some 700 of which form the central valley of Manipur, which is inhabited by Meiteis, Manipuri Musalmans, Lois, Foreigners and some Nagas, such as Kabuis, Marings, etc. The remaining area of over 7,938 square miles consists of mountainous and hilly country inhabited by Nagas, Kukis and other hill tribes.

The valley is about 2,600 feet above sea-level with drainage from north to south. In the hill area the highest mountains rise to nearly 10,000 feet above sea-level.

The principal rivers in the State are the Imphal and the Barak. Of these the former with its tributaries drains the valley, the hills immediately surrounding it and the southern hills, and the latter the northern and western hills. The Imphal river flows through the Chin Hills and the Kale valley into the Chindwin River; the Barak River flows through Cachar and the Surma valley into the lower Brahmaputra.

The valley of Manipur is dotted with lakes and marshes, many of which dry up in the hot weather. Some of the larger lakes, however retain water throughout the year, the largest being the Loktak some 8 miles long and 5 miles broad after the annual rains.

POPULATION.

According to the 1941 census the population of the State was 5,12,127 of whom 3,37,555 were inhabitants of the valley, 1,68,133 of the Hills and 6,139 of Jiribam. The population of Imphal and its suburbs was 1,10,947.

REVENUE.

The Revenue of the State during the war years was inflated owing to the conditions then prevailing and the receipts accruing from the Manipur Maintenance Organisation. It is, therefore, of little use to quote a quinquennial average as has been done in previous years. In the year under report the revenue reached its peak and amounted to Rs. 83,14,530. At the end of the year invested balances totalled Rs. 33,37,000. The year was particularly notable in that H. M. the King Emperor was graciously pleased to remit the annual tribute Rs. 50,000 in recognition of the State's part in the war, a recognition which was appreciated to the full by the people of Manipur.

GENERAL.

The year under report saw the successful termination of the A. R. M. organisation. It is appropriate to place on record the deep debt of gratitude which the Darbar owe to Dr. Bor and Mr. Butter for the magnificent help which these officers gave to the State in administering this scheme for Government assistance. Without their help the State, and particularly the Hill areas, could never have come through the chaos created in Manipur by the war or returned to peaceful enjoyment of their lands as rapidly as they have done.

With the termination of hostilities and the departure of the army from the State, the vast problem of the payment of compensation for houses which had been destroyed in Imphal area by allied troops fell to be dealt with. Arrangements were made with the Lands and Hirings Service to deal with such claims which totalled some 25,000 and it is sincerely hoped that the system for check and for the submission of claim which has been introduced with the agreement of that service will enable payments to be made expeditiously.

The year under report saw the termination of the Manipur Maintenance Organisation and the handling of essential commodities was entrusted to authorised agents. A system of Local Committees for each Leikai was inaugurated by which these committees are made responsible for the distribution of the local quota among the house holders in the Leikai. On the whole this system has worked well and it is believed that available supplies of kerosine, cloth, salt, and yarn are distributed as fairly as is possible.

In the Hills Mr. Shaw held charge of the Ukhrul Sub-division and Mr. Menzies of the Tamenglong Sub-division. Recovering as the Hill areas were from the effects of the war, it was not possible to inaugurate any new administrative reforms worthy of note. The Hill peoples themselves showed a commendable aptitude to settle down to their old life after the upheaval of the war years. There is however little doubt that the increase in the circulation of money on the Hills has made the younger men

dissatisfied with the old conditions under which a bare livelihood could be obtained from Jhum cultivation and this is reflected in the increasing desire to settle to wet rice cultivation and a more secure existence. The State is making every effort to meet this by granting permission for new villages where wet rice can be developed and particularly among the Kukis a large number have already left the interior hills and settled in such areas as the Khuga and Chakpi valleys.

THE RULING FAMILY.

During the period under report H. H. the Maharaja of Manipur was on tour for 106 days visiting Wangu, Kakching, Papan, Moirang, Bishenpur, Pallel, Manipur Road, Delhi, War-affected villages of Ukhrul area and Shillong.

His Highness attended the meeting of the annual session of the Chamber of Princes during the period, at Delhi.

His Highness visited the War-affected areas of Litan, Lambui, Ukhrul, Khangkhui, Nungsang, Mollen, Kasom-Khulen, Khonglo, Waiphei, Maklang Mambasi, Chatsat, Singlet, Hundung, Maku, Nungam Lamkhair etc.

On the collapse of Germany pompous Victory unfurled the Victory Flag: the Victory Celebration lasted for four days together, the principal items being Prayers, Feeding the poor, Religious procession, Horse race, Dancing by Hillmen, Fire works of the Army, Illuminations, Manipur Hockey, Cycle Polo of Maharaja's team Vs. Brig. Officer's team, Hockey, Manipuri Dancing, Boat race.

During the period under report H. E. the Governor of Assam visited Manipur State and was entertained with Boat Race etc.

On the Victory of the Allies over Japan there were another V (J) Celebrations lasting for three days followed by unfurling Flag, Football, Distribution of sweets to the School boys and girls, Religious procession at the Palace and Dances on the barge at Palace Moat accompanied with grand Fire works of the Army.

Throughout the year M. K. Priyabrata was on active service.

LIST OF VISITORS WHO VISITED THE STATE DURING THE YEAR.

1. General Sir Claude Auchinleck, the Commander-in-chief, India.
2. His Excellency the Governor of Assam and Lady Clow.
3. Dr. N. L. Bor, D. Sc., C. I. E., I. F. S., Director, Assam Relief Measures.
4. R. C. R. Cumming, Esqr., C. I. E., I. P., Inspector-General of Police, Assam.
5. Col. S. L. Bhatia, M. C., M. A., M. D., (Cantab), F. R. C. P. (London), F. R. S. (Edin.), I. M. S., Inspector-General of Civil Hospitals, Assam.
6. F. E. Cormack, Esqr., B. Sc., C. I. E., I. S. E., Chief Engineer, Northern Assam Area.
7. Mr. Devi Doyal, B. A., I. S. E. Chief Engineer, Northern Assam Circle.

8. Khan Bahadur S. A. Majeed, B. A. (Oxon), Bar-at-Law, Director, Posts and Telegraphs, Assam.
9. H. P. Barua, Esqr., B. E., I. S. E., Superintending Engineer, Upper Assam Division.
10. R. C. Woodford, Esqr., Director of Agriculture, Assam.

CHAPTER II—ADMINISTRATION.

GENERAL ADMINISTRATION.

During the year under report Mr. Lydall, I. C. S., of the Indian Political Service and Capt. Pearson of that service were Presidents of the Manipur State Darbar from 1st July, 1945 to 5th November, 1945 and from 6th November, 1945 to 30th June, 1946 respectively. Sjt. H. Birahari Singh held the post of Assistant P. M. S. D. (State Office) throughout the year.

The Administrative Darbar held 43 meetings. A list of British Indian Acts, Rules and Ordinances introduced in the State during the year under report is given in Appendix LIII and that of high state officials in Appendix I.

LAND REVENUE.

Sjt. R. K. Sotu Singh, B. A., Sub-Deputy Collector, was Land Revenue Officer throughout the year and he held the charge of Paddy Collection work in addition to his work throughout the year under report.

Sjt. Prafulla Chandra Chatterjee, B. A., Sub-Deputy Collector, was Land Settlement Officer upto 1-1-46 and from 2-1-46 he was on leave and did not rejoin. From 2-1-46 Sjt. R. K. Sotu Singh, B. A., Sub-Deputy Collector held the charge of Land Settlement Officer in addition to his duties. The charge of the Office was common to both the Officers. But its management was entrusted to the Land Settlement Officer.

Sjt. Ch. Lala Singh, B. A., Asstt. Sub-Deputy Collector, and one senior-most Kanangoe were dismissed in the year under report.

Sjt. Prafulla Chandra Deb, B. A., Sub-Deputy Collector, held the charge of the Resettlement Operation of Manipur State with effect from 21-6-1946. He is known as Settlement Officer.

The Office Staff has been running with 13 clerks and 20 Chaprassis.

The Field Staff remained at 5 Kanangoes and 31 Amins. In addition to their ordinary duties they were engaged in measurement of houses occupied by the Military and assessment of Rental thereon. One extra permanent Amin has been appointed for the Mayang Imphal Tahsil Office, vide D. R. No. 21 of 3-4-46 in the year under report.

In the Darayabadi Survey 16,021 Bighas (5,296·198 acres) of land were measured and 6,73,010 Bighas (2,22,482·644 acres) of land were already under Rayatwari settlement.

The Collection Staff has been running with 5 Tahsildars, 5 Clerks, 36 Mohorers and 73 Peons. 10 temporary Mohorers were appointed—2 in each of 5 Tahsil Offices, vide D. R. No. 12 of 28-11-45. Two literate Peons were temporarily appointed in Imphal West Tahsil Office for realisation of shop-site tax, vide D. R. No. 11 of 31-10-45.

The rate of assessment of Land Revenue has been increased by 50 the pre-war rate of Land Revenue, vide D. R. No. 16 of 16-1-46. The percentage of current revenue collection in the valley during the year was 80.343 receipts, excluding Rs. 2,781-6-0 credited, after the year closed, totalled Rs. 7,51,115/- and comprised Rs. 1,13,229/- of arrear demand and Rs. 6,37,886 - of the current demand, Rs. 67,128/- of arrear demand, and Rs. 29,608/- of the current demand being remitted as irrecoverable. Remission thus totalled Rs. 96,736/-.

Sale cases in respect of 27,562 defaulting estates were instituted in order to realise Rs. 1,60,186/-. Of this amount Rs. 83,591/- was realised before the date of sale and Rs. 13,572/- by sale, Rs. 25,617/- being remitted as irrecoverable. During the year sale cases in respect of 19,627 estates were disposed of and cases in respect of 7,935 remained pending.

Land Settlement Cases for disposal numbered 35,812. Of this 11,816 were finished and 23,996 remained pending. The figures of case work are given in Appendices IV, VI, VII, and of Land Revenue Collection in Appendix XI.

RENTAL OFFICE

Sgt. W. Yumjao Singh, State Claims Officer was in charge of this department throughout the year under the President, Manipur State Darbar. Sgt. Rajkumar Manisana Singh was appointed as Assistant Rental Officer on the 17th December, 1945 and worked as a Rental Payment Officer with a staff of:—

1. One Cash Book Clerk.
2. Three Rental Payment Clerks.
3. One Chaprassi.

This staff was meant to end in June 1946. But an extension has been made for another six months by His Excellency, Agent to the Crown Representative, vide P. M. S. D.'s Memo No. 1372-4 D. dated 31-7-46. During this time this staff was paying Rentals for all the non-derequisitioned areas and all the arrears of payment that could not be made in time on account of the absence of the payees.

This payment is managed by one clerk and one chaprassi under the Assistant Rental Officer. The following statement will show the amount of the year's transaction.

Amount of drawal.	Amount paid.	Cash Balance.
Rs. 8,34,951/-	Rs. 8,33,939/-	Rs. 1,012 -

In this year 412 Rental Cases were tried out of which 372 cases were disposed of and 70 cases were struck off.

As soon as Sgt. W. Yumjao Singh has been made State Claims Officer assisted by the 5 Tahsildars, his claims staff was opened in the month of December 1945 with the following staff :—

1. 5 Claims Clerks.
2. 6 Rental Amins.
3. 3 Chaprassis.

4. One Clerk and two Rental Amins were appointed for three months with effect from 10-6-46.

During the year claims cases of 21 villages were submitted by the Tahsildars and the same were checked by the Claims Officer, claims work is now rapidly progressing.

CHAPTER III—PROTECTION.

MILITARY POLICE.

During the year under report Mr. G. A. Webster, I. P., continued to hold charge of the State Military Police Department upto 20-10-45. Mr. E. F. Lydall, I. C. S., President Manipur State Darbar held command from 20-10-45 to 5-11-45 and Mr. F. F. Pearson, M. B. E., I. P. S., President, Manipur State Darbar held command from 5-11-45 upto the end of the year. Both of the aforesaid officers were assisted by Sgt. Kh. Dhanachandra Singh, Inspector of Police.

Sgt. Thingujam Amubi Singh remained as Subedar of the S. M. P. until 6-6-46 and Sgt. Sagolsem Gandhar Singh acted as Offig. Subedar from 7-6-46 upto the end of the year.

A detail of the force is attached.

The total cost of the maintenance of the force was Rs. 73,619-2-3.

CIVIL POLICE.

Mr. G. A. Webster, I. P., Superintendent of Police, Manipur State held the charge of the Civil Police Department from the beginning of the year under review up to 21-10-45 and Mr. E. F. Lydall, I. C. S., President, Manipur State Darbar from 21-10-45 to 5-11-45 and Mr. F. F. Pearson, M. B. E., I. P. S., President, Manipur State Darbar from 5-11-45 up to the end of the year.

In spite of the sanction of the reorganisation scheme the strength were upto 30-9-45, 1 Inspector, 4 Sub-Inspectors, 8 Asst. Sub-Inspectors, 1 Station writer and Pound keeper and 67 Constables in the permanent establishment, and 2 Sub-Inspectors, 12 Asst. Sub-Inspectors, 4 Literate Constables and 4 Constables in the temporary establishment. From 1-10-45 the reorganisation scheme was worked out and the sanctioned strength were accordingly increased to 1 Inspector, 9 Sub-Inspectors, 21 Asst. Sub-Inspectors, 1 Station writers and 9 Head Constables, and 93 Constables. Several temporary Police staff

were then retrenched and the discharged officers and men were absorbed in the reorganised permanent establishment. Besides these, there was a temporary Price Control Police staff of 4 A. S. Is and 4 P. Cs which was later on reduced to 2 A. S. Is and 2 P. Cs from 1-4-46

There was also a sanctioned strength of 238 village Chowkidars (10 of them in Jiribam) giving a ratio of Police, including village Chowkidars, to population of 1 to 928.9.

There were Police Stations—one at Imphal, one at Thoubal, one at Bishenpur, one at Mayang-Imphal and another at Jiribam. In addition to the out-posts at Mao and Pallel, a third out-post was opened at Kangpokpi from 29-10-45 to facilitate better controlling over traffic on D-M Road. Three temporary Police out-posts—one at Buri-bazar, one at Lamsang and another at Sawombung and Ningel successively were opened for nearly 5 months to suppress crimes which rose high by November and December, 1945 and which formed a public panic. Indeed the scheme of these temporary out-posts was effective and it was with the help of these out-posts that crime could be brought back to normal condition.

Of the cost of Rs. 1,90,391-7-3 a sum of Rs. 1,76,791-9-0 was spent on establishment pay, Rs. 1,390-8-0 on temporary establishment, Rs. 1,278-15-0 on S. P.'s T. A., Rs. 296-6-0 on leave pay, Rs. 2,207-11-0 on establishment T. A. and Rs. 8,126-6-3 on contingencies.

Two appendices are appended herewith giving particulars of crimes committed during the year and of the work done by the Police to suppress crime.

JUDICIAL.

Judicial Department of the State comprises, within its fold, the Chief Court, the Cheirap Courts, the Sadar Panchayet Courts, the Court of Manzadar, Jiribam and 13 Rural Panchayets. The Chairman, Chief Court, is the head of the department and in the year ending 30th June, 1946, Sjt. Kamakhya Ram Borooah, B. L., held office as Chairman, Chief Court.

During the first eleven months in the year under report the number of courts discharging judicial functions remained the same as before. But with effect from the 1st of June, 1946, the Cheirap Court and the Sadar Panchayet Court were split up so that now there are two Cheirap and two Sadar Panchayet Courts, which are designated First and Second Courts of the Cheirap and Sadar Panchayet. Sjt. O. Thambal Singh, B. L., and Sjt. Y. Chaoba Singh with Sjt. O. Niladhawaja Singh as President form the Cheirap 1st Court and Sjt. M. K. Tikendradhwaja Singh and Sjt. H. Angouba Singh, B. A., with Sjt. Kh. Nongyai Singh as President constitute the Cheirap Second Court. The Sadar Panchayet 1st Court is presided over by Sjt. Ng. Syamkishore Singh and includes two other members, viz. Sjt. Th. Madhumangol Singh and Sjt. A. Boudhamani Singh while Sjt. Koireng Singh

as President and Sjt. H. Iboongoyaima Singh, B. A., and Sjt. A. Tombi Singh as members form the 2nd Court.

Both the Cheirap Courts exercise concurrent jurisdiction with the same powers as were vested in the original Cheirap Court. But for the sake of convenience the Cheirap 1st Court tries the cases of the territories lying east of the Imphal river while the Second Court usually tries the cases of the places to the west of the river. Similar are the arrangements in the case of the new Sadar Panchayet Courts also.

The proposals for the reform of Rural Panchayets are pending consideration of the Darbar. Realization of the fines by the Rural Panchayets has shown a satisfactory progress in the year under report.

Sjt. S. Kharaba Singh, Member of the Sadar Panchayet Court, retired from service on 1-3-46 and in his place Sjt. A. Tombi Singh, Offg. Head Clerk of the Palace Office, was appointed in officiating capacity. He is still holding the post.

In the Chief Court, Sjt. R. K. Bhaskor Singh, Judge, took leave for 4 months with pay from 1-5-46 and in his place Sjt. A. Iboongotomeha Singh, B. L., has been officiating as a Judge of the Court.

The Chief Court sat on 219 days in the year.

During the year Sjt. Kamakhya Ram Borooah, B. L., Chairman, went out on tour on 4 days, Sjt. R. K. Bhaskor Singh on 4 days, Sjt. Lairenmayum Iboongohal Singh, B. L., on 9 days and Sjt. A. Iboongotomeha Singh, B. L., on 2 days.

This year the Bishenpur Panchayet functioned in a temporary shed as the court building was demolished as a result of enemy attack in Manipur. Mahomedan Panchayet also carried on their work in a private house till 17-4-46 and since then they were sitting in the Mahomedan L. P. School at Lilong with permission granted by the E. M. Sanction of P. M. S. D for provision of funds for the construction of the two houses has been sought for.

JAIL

There is only one Jail in the State, it is at Imphal. It was opened in 1892 and has a capacity of 300 male prisoners and 15 female prisoners.

In the year under report Sjt. Sougaijam Somorendra Singh, B. A., Darbar Member, held charge.

The Jail staff consist of 1 Jailer, 1 Asst. Jailers, 1 Chief Head Warder, 4 Head Warders, 4 Senior Warders, 27 Warders and 10 Temporary Warders and 4 other servants.

The number of prisoners remaining from the previous year was 156 male convicts, 70 male undertrials, 12 male lunatics and four female lunatics.

The following prisoners were admitted during the year under report:—

Prisoners	1945-46		1944-45	
	Male	Female	Male	Female
Convicts	167	4	289	3
Undertrials	531	9	558	5
Civil prisoners	24	...	4	...
Lunatics	23	1	13	3
Total	745	14	864	11

Out of the total number of 610 undertrial prisoners (including 70 from the previous year) 121 were convicted, 441 were released, 1 died and 47 remained pending trial. The period of detention of the undertrial prisoners before conviction or release was 26.9 days as against 17.7 days in the previous year.

Daily average of prison population	...	209.16
" " of sick	...	11.8
Escaped convicts and undertrials	...	16
Recaptured " and "	...	21
Escaped prisoners returned on their own accord	...	3
Convicts with sentence of three weeks or less	...	7
" under age of 16 years	...	3
" with sentence of whipping	...	11

The following prisoners were in Jail on the 30th June, 1946

	1945-46		1944-45	
	Male	Female	Male	Female
Convicts	131	...	156	...
Undertrials	47	...	70	...
Civil	1	...	...	...
Lunatics	14	1	13	4
Total	193	1	239	1

Out of these 165 were Manipuri Hindus, 11 Manipuri Mahamadans, 11 Manipuri Nagas, 4 Foreign Hindus and 4 Foreign Mahamadans.

During the year under report, 7 were punished for offences committed while in the Jail as against 17 in the previous year. 1 convict, 1 male lunatic, 3 female lunatics and 1 undertrial died in Jail Hospital as against 5 in the previous year. No convict was transferred to foreign Jail as against 3 in the previous year.

During the year under report prisoners were distributed in men-days as follows:—

	1945-46	1944-45
Labour outside the Jail	16,344	20,362
Jail garden	4,794	3,076
Jail workshop	9,754	5,072
Jail service	6,258	6,196

	1945-46	1944-45
Sent to court	486	566
Undertrials	15,304	20,338
Cell & Lunatics	4,852	4,186
Civil prisoners	109	50

During the year under report receipts from Jail were as follows:—

	1945-46	1944-45
Daily labour	Rs. 8,022-8-0	7,717-10-0
Duries and Newar etc.	„ 406-8-0	743- 3-0
Mustard oil and cake	„ 221-4-0	43- 8-0
Civil prisoners' diet money	174-0-0	23- 2-8
Miscellaneous	„ 5-4-0	761- 3-6
Realised from contractors and refunded to the State	} 8,018-14-0	...
Caution money	„ 700-0-0	...
Total	Rs. 17,548 6-0	9,291-11-2

A sum of Rs. 56,703-7-4 pies were spent on the purchase of raw materials as against Rs. 1,68,751-9-10 pies in the previous year.

The total cost of the Jail Establishment, upkeep etc. amounted to Rs. 29,154-14-0 as against Rs. 19,480-8-0 in the previous year.

A. R. P. AND WAR INJURY COMPENSATION.

The state from its own funds paid Rs. 8,215/- as compensation under the War Injuries Ordinance and Rs. 1,415-15-0 as charges for the A. R. P. Establishment during the year under report. The total expenditure under this is therefore Rs. 9,660-15-0.

GUNS IN THE HILLS.

(1) In Sadar there are 348 Guns, 130 Guns held by Kukis, 125 by Mao Nagas, 30 by Maram Nagas, 12 by Kacha Nagas, 8 by Khoirao, 4 by Tangkhuls, 3 by Marings, 4 by Chirus and 3 by Koirengs and the rest by other tribes.

(2) In Sadar there are 14 Loan Guns.

(3) In Sadar 103 Jap. rifles are issued to the villagers for protection of crops up to 31-12-46.

	(1)	348
	(2)	14
	(3)	103
(1) Sadar	Total	465
(2) Tamenglong	„	479
(3) Ukhrul	„	290
Grand Total	...	1,234

CHAPTER IV—PRODUCTION.

ARTS & CRAFTS.

During the year under report Sjt. A. Ibotomcha Singh, B. A., B. L., held charge of this Department upto 8-5-46 and the charge for the rest of the period was under Sjt. M. Radhamohan Singh, B. A.

During the year the Department dealt solely with Textile distribution and maintenance of Textile controlled orders with a small staff consisting of 4 Clerks including Sjt. Y. Nilamani Singh as a Head Clerk.

The total drawal from the State was Rs. 28,66,179-8-9 against which a sum of Rs. 29,15,172-7-8 was credited to the State. After 30th June, 1946 a sum of Rs. 67,877-14-2 was also credited to the State. This amount was purely the sale proceeds for the goods paid by this Department during the year under report. So this Department has brought to the State a profit of Rs. 1,17,170-13-1 only.

The Statement of account for this Department is included at Appendix LIV.

PRESS.

Sjt. M. Radhamohan Singh, B. A., Offg. Darbar Member, and Sjt. L. Gopal Singh, B. A., continued to be in charge of the State Press as its Member-in-charge and Superintendent respectively throughout the year.

The Press had one double-demy cylinder printing machine and various other machines for cutting, ruling, paging and perforating. To meet increasing demands, arrangements were made for acquiring one platen printing machine, two type-writers, one high-speed duplicator and one electric starting motor and for enlarging the staff as well.

This report, the State budget, books, forms and other requirements for State departments were printed, as usual, at the State Press. 55,000 copies of various text books and court fee stamps worth more than Rs. 2,00,000 were also printed. Besides, additional works for the A. R. M., the National War Front, the Small Savings Scheme etc., had to be done at short notices. Moreover, outside firms who used to supply ruled paper for making blank books at the State Press in pre-war days failed to do so. Consequently, the State Press managed with its own ruling machine to rule all the blank books for State departments.

Despite the shortage of machinery and other requisites (being foreign made) the Press increased its output by intensive working and increasing working hours: the machine and binding sections worked from 8-30 a. m. on all week days.

The sale proceeds of books supplied by the State Press amounted to about Rs. 10,000.

FORESTRY.

Charge :—Sreejut Arambam Iboongotomcha Singh, B. A., B. L., Member, Manipur State Darbar, continued to hold charge of the Forest Department up to the 7th May, 1946 and Sreejut Waikhom Chaoba Singh, B. A., Member, Manipur State Darbar took charge of this Department with effect from the 8th May, 1946 and continued to hold charge of it up to the end of this financial year. Sjt. Arambam Iboongotomcha Singh was on tour for 26 days and Sjt. Waikhom Chaoba Singh was on tour for 6 days.

Sreejut R. K. Bijoychandra Singh, B. A., D. D. R., continued to hold charge of the post of the State Forest Officer in his officiating capacity throughout the year under report. He was on tour for 64 days.

Sreejut Moirangthem Gunamani Singh continued to hold charge of the Jirimukh Range Office in his officiating capacity as Range Officer for the period from 1-7-45 to 25-9-45 and from 29-2-46 to 30-6-46 and Sreejut Ngairengbam Shamo Singh was in charge of this office in his officiating capacity as Range officer for the period from 26-9-45 to 28-2-46.

Cases :—There were 38 cases pending at the beginning of the year and during the year under report 532 cases were filed and reported. Out of these cases 502 were disposed of and 68 cases remained pending in the evening of the 30th June, 1946. Over and above these there were 47 Offence Reports pending at the beginning of the year and 179 Offence Reports were reported during the year under report. Out of these Offence Reports 184 Offence Reports were disposed of and 42 Offence Reports remained pending. 54 Notices, 586 Parawanas and 116 Warrants were issued during the year under report. 8 Appeals were preferred against the order of the Forest Member, Manipur State Darbar.

Reserves :—Three State Forest Reserves namely (1) Khoma Chingjin to Nongreng Chingjin (vide D. R. No. 3 of 27.2.46), (2) Burmah Border Forest—Yangowpokpi-Lokchao Forest reserve (vide D. R. No. 11 of 3.4.46) and (3) Cheklapai (vide D. R. No. 2 of 12.12.45) were constituted during the year under report and there was no change in the working plan. The collection under this head including the sale of fuel coupes and arrear of Rs. 250/- only was Rs. 7,424-9-0 as against the sum of Rs. 75,304-8-6 collected in the previous year.

Grass Mahals :—The system of assessing the valley village land and the fishery as grass Mahal still continued during the year under report. An attempt was made to demarcate all the grass Mahals in the valley but demarcation could not be completed during the year under report. Out of the arrear demand of Rs. 10,813/- a sum of Rs. 1,797/- only was collected and a sum of Rs. 1,500/- only was remitted and a sum of Rs. 7,516/- remained uncollected. The total

collection under this head including arrear is Rs. 53,830/- as against the sum of Rs. 86,309/- collected in the previous year.

Toll Stations :—Running departmentally of two toll stations namely Sekmai and Sawombung continued as reported in the previous year. The collection under this head including the collection from Sekmai and Sawombung Toll stations (the total collection of these two toll stations being Rs. 7,455-13-0) was Rs. 22,360-10-0 as against the sum of Rs. 39,274-5-9 collected during the previous year.

Jiri-Borak Forests :—The Jiri-Borak Forests continued to be run by the State through her own Forest Department. The royalty received from the Divisional Forest Officer, Cachar Division, on account of the 3 share of the royalty collected by him on the Forest produce of Jiri-Borak Forests was Rs. 5,170-5-0 as against the sum of Rs. 5,112-2-0 in the previous year. The royalty and monopoly fee collected at Jirimukh Range Office and Jirighat Beat Office was Rs. 29,529-8-0 only as against the sum of Rs. 26,641-6-0 collected in the previous year.

Monopoly :—Jade mine remained unsold as before. The collection under this head was Rs. 1,920-0-0 only.

Lime pits :—The Manipur Lime pits were sold on monopoly basis as before. The sale proceeds of this monopoly was Rs. 5,900-0-0 as against the sum of Rs. 6,375-0-0 collected during the previous year.

Misc. Forest Revenue :—Issuing of permits to cut bullies and timbers from the unclassed state forests in the valley (i. e. Khasland) on payment of royalty and monopoly fee and realisation of surcharge fees on forest produce extracted from the settled land according to schedule rates were continued. The revenue collected under this head during the year under report was Rs. 7,965-13-9 only and a sum of Rs. 615-6-9 was remitted.

Compounding fee :—Compounding fee realised from the accused entangled in forest Offence cases was Rs. 1,836-4-6 but a sum of Rs. 80/- only remained uncollected during the year under report.

Tera Mahal :—Tera Mahals were sold by public auction as before. The revenue collected under this head amounted to Rs. 1,476-0-0 as against the sum of Rs. 1,447-0-0 collected in the previous year.

Receipt and Expenditure :—The total sum of Forest Revenue collected during the year under report was Rs. 1,39,173-10-3 including Salt revenue, House rent and Fine etc. and the actual expenditure was Rs. 60,539-5-10 including salt contingency.

Salt Revenue :—The revenue of Manipuri Salt is realised by auctioning the salt wells individually. The salt revenue collected during the year under report was Rs. 2,043-0-0 as against the sum of Rs. 1,977/- collected in the previous year.

A statement showing the collection of Forest and Salt revenue for the year 1945-46 is enclosed herewith.

CHAPTER V—COLLECTION.

BUDGET.

The total revenue of the State was Rs. 83,14,529/8/- compared with Rs. 66,28,251/4/10 in the previous year and the opening balance on 1-7-45 was Rs. 23,79,202/12/5. The budget estimate of the total revenue was Rs. 94,32,532/11/-. Actual revenue was thus less than the estimated figure by Rs. 11,18,003/6/-. The total expenditure was Rs. 68,32,271/10/2 compared with Rs. 48,26,283/3/6 and the closing balance on 30-6-46 was Rs. 22,12,127/10/10. The budget estimate of the total expenditure was Rs. 87,47,607/8/-. Thus the actual expenditure was less than the estimated expenditure by Rs. 19,15,335/13/10.

The actual receipts under the following heads in A exceeded and in B fell below the estimated ones :—

- A (1) Land Revenue by Rs. 95,736/8/3
- (2) Hill tribes by Rs. 12,991/3/3
- (3) Foreigners' Office by Rs. 1,12,075/11/-
- (4) Forest Department by Rs. 7,693/9/-
- (5) Miscellaneous by Rs. 56,773/8/11
- (6) State works by Rs. 32,092/3/5
- (7) Jail by Rs. 3,829/8/-
- (8) Registration Department by Rs. 9,284/12/-
- (9) Refund of Advance by Rs. 370/-
- (10) Arts and Crafts by Rs. 2,75,993/7/8
- B (1) Administration by Rs. 4,51,624/2/9
- (2) Law and Justice by Rs. 14,205/11/3
- (3) Manipur Maintenance by Rs. 12,30,390/5/9
- (4) Water Rate by Rs. 7,129/10/-

Appendices XXXVI to XXXIX give details of receipts and expenditure and Appendix XL of Assets and Liabilities.

FISHERIES.

The State fisheries lie mostly in the southern half of the valley. They number nearly four hundred and range from small village fisheries to extensive ones. These are under the control of the President, Manipur State Darbar. Particulars about the income made to the State during the year under report from fishery Auction Sale are given in Appendix XXXV, Miscellaneous Collection.

FOREIGNERS' OFFICE.

1. Charge :—Maulvi Quazi Mahamed Wali Ullah, B. A., offg. Member of the State Darbar continued to hold charge throughout the year under report. He was on tour for 30 days in the year.

There are five main branches in the works of the Foreigners' Department, viz (I) Foreigners' Tax and Grazing Fees, (II) Income Tax and Trading Licence Fees, (III) Cattle Export, (IV) Sales Tax on Cigarettes and Biris, vide D. R. No. 7 of 2-2-46 and (V) Cart and Export Tax.

The total collection of the Department was Rs. 5,18,109-11-0 against the budget estimate of Rs. 2,00,000/- in the year under report. Besides, National Savings Certificates of the face value of Rs. 12,880/- were also received towards payment of Income-tax from some defaulters.

2. Foreigners' Tax and Grazing Fees :—Foreigners' Tax is levied at the rate of Rs. 5/- a year on each male adult foreigner who stays in the State more than a week. Grazing fees are levied at the rate of Rs. 1/1/- per year for each buffalo and As. -/12/- for each head of cattle owned by foreigners. Officials on duty and distinguished visitors are exempted from payment of Foreigners' Tax, vide D. R. No. 15 of 29-5-46.

The year opened with an arrear demand of Rs. 4,810/9/-. The current demand was Rs. 4,145/4/- as against Rs. 3,732/12/- of the previous year. The total demand was therefore Rs. 8,955/13/.

During the year Rs. 2,520/1/- of the arrear demand and Rs. 3,797/- of the current demand in all Rs. 6,317/1/- were collected as against Rs. 4,335/8/- collected in the previous year. The total amount remitted in the year under report was Rs. 1,518/8/-.

3. Income Tax and Trading Licence Fees—Income Tax is levied from both foreigners and State Subjects. Profits are reckoned on the turn-over of the assessee and Income Tax is levied on the profits so calculated at the rates in force in British India. Profits are assumed at 20% of the total proceeds of the annual transaction. Trading Licence Fees are chargeable on the Foreigners' Trading in the State at Rs. 25/- and Rs. 10/- a year according to the size of the business in addition to any income tax payable. Trading Licence fees for a year are payable within the same year.

The year opened with an arrear demand of Rs. 5,55,607/8/3. The current demand was Rs. 3,75,819/6/-. So the total demand was Rs. 9,31,426/14/3 against Rs. 9,28,863/3/3 of the previous year.

During the year under report Rs. 88,041/3/- of the arrear demand and Rs. 1,05,121/14/- of the current demand was collected. Rs. 5,851/3/- was remitted in the year under review. The outstanding balance on 30-6-46 was Rs. 7,32,413/4/3. National Savings Cer-

tificates of the face value of Rs. 12,880/- was received towards the payment of Income Tax from some defaulters.

The low collection was due firstly to the assessees having exhausted their earnings, secondly to almost one and all assessees appealed against the assessment, lastly to the fact that serving of notices and realisation of taxes from the foreign merchants and contractors residing outside the State took much time.

4. Cattle Export Tax :—An export tax of Rs. 10/- a buffalo, Rs. 8/- a bullock and Rs. 5/- a pony is levied on all such animals exported from the State or through the State from either Burma or British India.

There was no export of animals from or through the State in the year under report.

5. Sales Tax on Cigarettes and Biris :—Sales Tax is imposed on imported cigarettes at $\frac{1}{4}$ anna on each packet of 10 low brand cigarettes, $\frac{1}{2}$ anna on each packet of 10 high brand cigarettes, vide D. R. No. 7 of 2-2-16 and $\frac{1}{4}$ anna on one packet of biris, vide D. R. No. 19 of 8-5-16. Rs. 2,89,203/2/- was collected in the year under report. -
6. Fino and Process Fee :—Rs. 925/9/- was collected.

WAR FUND COMMITTEE AND NATIONAL WAR FRONT.

His Highness the Maharajah of Manipur continued to be the Leader of Manipur State National War Front throughout the year under report.

Sjt. L. M. Iboongohal Singh, B. A., B. L., continued to be the Hony. Secretary, Manipur State War Fund Committee and Organiser, National War Front throughout the year under report.

At the beginning of the year under report the following remained on the Committee.

- Sjt. R. K. Bhaskor Singh, Judge, Chief Court.
- „ S. Somorendra Singh, B. A., Jail Member, Manipur State Darbar.
- „ L. M. Iboongohal Singh, B. A., B. L., Judge Chief Court.
- „ S. Nodiachanda Singh, B. A., Registration Member, M. S. D.
- „ W. Chaoba Singh, B. A., P. W. D. Member, Manipur State Darbar.
- Maolavi Quazi Md. Wali Ullah, B. A., Offg. Foreigners' Member.
- Sjt. M. Radhamohon Singh, B. A., Offg. Education Member, M. S. D.
- „ O. Niladhajwa Singh, President, Choirap Court.

19 meetings were held during the year under report.

Rs. 215/11/- was collected of which Rs. 190/11/- was from the valley and Rs. 25/- from the Hill.

Activities :—The result of the “Government Prize Bond draw” which was held on 13.7.45 in Bombay and which was published in the Statesman was translated into Manipuri and published widely throughout Manipur.

On the occasion of the unconditional surrender of Japan, the Manipur State War Fund Committee celebrated Victory (J) Days from 16.8.45 to 19.8.45 in the following programme.

On the 16th August 1945 at 3-30 p. m., H. H. the Maharajah unfurled the victory flag and delivered a speech. Mr. C. Gimson, C. I. E., I. C. S., Political Agent, Mr. E. F. Lydall, I. C. S., President, Manipur State Darbar and many European and Indian gentlemen were present on the occasion. All the State Offices, Palace including Sree Gobindajee's temple and President, Manipur State Darbar's Bungalow were illuminated.

On 17.8.45 at 8-0 a. m. several poor persons were fed and sweets were distributed amongst the students.

On 18.8.45 at 5-0 p. m. a friendly football match between civil and military was played and at 8-0 p. m. dancing on barge in the Palace moat was held.

On 19.8.45 at 7-30 p. m. Victory Naga Dance was held in the President, Manipur State Darbar's compound. This Dance was concluded with a bon-fire burning the effigy of a Japanese general.

V. (J) Day celebrations were held at the Hill sub-divisions.

Small Savings Week was observed from 21.11.45 to 27.11.45.

All the members of the Manipur State War Fund Committee held public meetings to induce the public to buy National Savings Certificates and form Savings Groups in all the bazars of Manipur within this Savings Week.

The Manipur State War Fund Committee resolved that from 17.12.45 to 23.12.45 be observed as a Red Cross Week.

Rs. 687/- was collected for the Red Cross Fund.

A general meeting of the Red Cross was also held under the presidency of Mr. C. Gimson, C. I. E., I. C. S., Political Agent, in the State Office Darbar Hall at 3-0 p. m on the 20th December, 1945.

Capt. F. F. Pearson, I. P. S., M. B. E., President, Manipur State Darbar, Judges, Chief Court, Darbar Members and other high officials of the State and people from all parts of the State attended the meeting.

In response to P. M. S. D.'s Memo No S. G. 58/45/21/6940 G/ dated 4.12.45 copies of the letter No 21124 A. dated 22.11.45 from 256 L of C Sub-area regarding selection of civilian candidates for training for a regular Commission in the Indian Army were published.

Small Savings Week was observed from 11.2.46 to 17.2.46 and all the members of the Committee travelled in the various bazars of Manipur to do propaganda and to sell National Savings Certificates.

National War Front :—

2 general meetings of the Manipur State National War Front were held during the year under report.

The 1st general meeting of the National War Front was held under the presidency of Mr. E. F. Lydall, I. C. S., President, Manipur State Darbar. Mr. J. H. Butter, I. C. S., Asst. to the Political Agent in Manipur, Judges, Chief Court, Darbar Members and other high officials of the state and people from all parts of the valley attended the meeting. Speeches were made on various subjects.

The following resolutions were passed unanimously.

(i) It is resolved by this general meeting of the National War Front that the following dates fixed by the Manipur State War Fund Committee for 2 Savings Weeks be approved.

(a) From 21.11.45 to 27.11.45.

(b) From 11.2.46 to 17.2.46.

It is further resolved that the State of Manipur will co-operate and try her level best to make these Savings Weeks a grand success.

(ii) Resolved that the general meeting of the National War Front record their appreciation for the services of the A. R. P. personnel (paid and unpaid) who helped the military units and state peoples.

(iii) This general meeting of the National War Front record their appreciation of the bravery and successful manoeuvres of the armies of the United Nations in invading Germany causing its total collapse and they look forward to equal success against Japan.

(iv) Resolved that this general meeting of the National War Front record their appreciation of the good morale of the state servants who peacefully served the state when the Manipur valley was besieged by the enemy.

The 2nd general meeting of the Manipur State National War Front was held under the presidency of Mr. C. Gimson, C. I. E., I. C. S., Political Agent, in the State Office Darbar Hall at 3-0 p. m. on 27th October, 1945. The attendance was as large as in the former one. Speeches were made on various subjects.

The following resolutions were passed :—

(i) This meeting records its appreciation of the generous remission in perpetuity of the tribute of Rs.50,000/- payable by the state of Manipur and conveys its heartfelt thanks to His Majesty, the King Emperor.

(ii) This meeting expresses its heartfelt joy over the successful conclusion of hostilities and congratulates the civil and military personnels of the United Nations on their successful war efforts.

(iii) This meeting records its appreciation of the noble deeds performed by the martyrs in the 2nd world war against the Axis powers and grieves for the death of these heroes and condoles with the bereaved families.

CHAPTER VI.

MANIPUR MAINTENANCE.

1. The State Trading organisation continued to handle the State's imports of Salt and Sugar and to distribute those commodities to the Dealers in Bazars all over the Valley and important Hill Stations. This organisation ceased to handle Wheat Products i. e. Atta and Flour from 1st February, 1946 and Kerosine Oil from 1st March, 1946 and handed over to the Private Agents appointed by the Darbar as Wholesale Dealers.

2. The State Lorry Fleet still continued to carry all Civil Supplies from Dimapur to Imphal and was able to meet the needs of Private Traders and of the State till 1st February, 1946 from which date the State Darbar handed over to the Manipuri Drivers' Union with an agreement that they would carry all State Goods at a fixed rate approved by the President, Manipur State Darbar.

3. Towards the end of the year this organisation took over the handling of Cloth and Yarn. This has now been put into the hands of a Syndicate of Private Traders.

4. With the end of Financial Year 1945-46 the M. M. Organisation was dissolved and all quotas of Controlled Goods are now handled by Private Traders. The Organisation has during its existence been of the very greatest value to the State and great credit is due to Mr. Butter, I. C. S., Asst. to P. A., who was largely responsible for its organisation and administration and to the Head Clerk of the Office, Sjt. R. K. Jogen-dra Singh and all members of the Staff who worked loyally to make it the success it was.

The Statements of the accounts for this Department are included in Appendix LVI.

CHAPTER VII.

REGISTRATION OF DEEDS.

Sjt. Sanjenbam Nodiachand Singh, B. A., Darbar Member, continued to hold charge of the Registration and Vehicle Tax Departments throughout the year, assisted by a Sub-Registrar attached to this Office.

The Registration Member was on tour for 3 (three) days and the Sub-Registrar for 43 (forty three) days during the year.

During the year under report 5,998 documents were presented for registration as against 4,237 in the previous year. Of these 5,082 were

registered, 487 were refused and 429 remained pending. The corresponding figures for the previous year were 3,699, 302 and 236 respectively.

The fees realised on account of registration of deeds during the year amounted to Rs. 22,660/5/- in stamp, inclusive of land sale fee, court fee, duplicate copy fee, judgment copy fee, fees for unclaimed deeds and visit fee. The corresponding figure for the previous year was Rs. 16,020/3/-.

During the year 1,227 registration miscellaneous cases were filed to the Registration Member. Of these 870 were disposed of and 357 remained pending. 126 Registration visit cases, to be effected at private houses, were filed and all of them were disposed of by the Sub-Registrar. 17 appeals were filed to the Registration Member against the orders of the Rural Panchayets. Of these 10 were disposed of and 7 remained pending.

It may be noted in this connection that the number of deeds submitted for registration and disposed of and the number of miscellaneous cases filed and disposed of and the amount received as registration fees etc. are all record figures which were never attained before in this Department.

REGISTRATION OF VEHICLES.

A tax is imposed on all bicycles and tricycles at the rate of Rs. 5/- and Rs. 3/- respectively. This tax is renewable at the commencement of each financial year. But persons registering new cycles after the 31st December of any year need only pay half the tax for the remainder of that financial year. The collection of this tax is undertaken by the Registration Department.

During the year under report 2,982 new cycles were registered of which 2 were tricycles and 49 cycles were cancelled for various reasons. The total number of the registered cycles at the end of the year was 12,375.

The year opened with an arrear demand of Rs. 45,537/8/- of which Rs. 4,244/- was collected (inclusive of Rs. 28/- paid into the State Office after the 30th June, 1946). Rs. 513/- was collected on account of late payment fines (including Rs. 2/8/- paid into the State Office after the 30th June, 1946). A sum of Rs. 205/- was remitted. A sum of Rs. 8,384/- was written off by the Darbar, vide D. R. No. 2 of 22-5-46. The uncollected balance of the arrear was Rs. 32,704/8/-.

The current demand was Rs. 54,692/8/- of which Rs. 23,082/8/- was collected (inclusive of Rs. 52/8/- credited to the State Office after the 30th June, 1946). A sum of Rs. 1,799/- was collected on account of late payment fines (inclusive of Rs. 3/8/- credited to the State Office after the 30th June, 1946). A sum of Rs. 245/- was remitted. The uncollected balance of the current demand was thus Rs. 26,365/-. On the 30th June, 1946 the total arrear outstanding therefore amounted to Rs. 59,069/8/-. A sum of Rs. 11,950/- was collected on account of fines for infringement of Vehicle tax Rules.

The total collection during the year was therefore Rs. 46,570/8/- inclusive of fines against Rs. 34,034/8/- in the previous year.

During the year under report 632 cases were filed, out of which 430 were disposed of and 202 remained pending.

A tax is imposed on all private motor lorries plying on the State Roads except those possessing a permit to ply on the Dimapur-Manipur Road, at the rate of Rs. 160/- annually and Rs. 50/- quarterly. The collection of this tax is undertaken by the Registration Department. The Political Agent in Manipur is the Registering Authority of all motor vehicles in the State.

During the year under report a sum of Rs. 250/- was collected as motor vehicles tax.

CHAPTER VIII.

MEDICAL.

The Civil Surgency was held by the following officers :—

- (i) Major S. M. Gupta from 1-7-45 to 16-12-45.
- (ii) Dr. P. K. Nandi from 17-12-45 to 30-6-46.

Valley :—

The charge of the Civil Hospital, Imphal, was held by the following doctors :—

- (i) Dr. L. Kirti Singh from 1-7-45 to 28-9-45.
- (ii) Dr. Th. Tonsena Singh from 29-9-45 to 30-6-46.

There were 21 doctors including 2 lady doctors working during the period, but one doctor returned from Military service and joined his duty on 11-6-46. There were 22 compounders of which 4 are under suspension due to irregular conduct.

The vaccination staff consisted of 1 Inspector, 1 Sub-Inspector and 19 vaccinators.

The T. B. Hospital at Chingmeirong was re-opened on the 14th June, 1946 afternoon.

1,12,371 outdoor and 1,160 indoor patients were treated during the year against 66,909 and 1,142 respectively of the last year.

105 major and 1,765 minor operations were performed during the year against 79 and 958 respectively of the last year.

222 delivery and 5 antenatal cases were attended by the Lady doctors, Nurses and Midwives during the year including Hill.

218 Anti-Rabic cases were treated during the year. This involved a heavy expenditure. Each treatment costs Rs. 6/4/- for anti-rabic vaccine only.

11,305 primary and 6,244 re-vaccination were performed during the year as against 8,296 and 9,277 respectively of the last year.

There were outbreaks of Cholera but no Small-Pox during the year. The number of cases and deaths are as follows :—

- (i) Cholera 36 cases 14 deaths.
- (ii) Small-Pox Nil Nil.

Hill :—

The dispensary at Saibam was abolished and opened at Tengnoupal.

58,112 outdoor and 317 indoor cases were treated during the year as against 47,641 and 214 respectively of the last year.

357 minor operations were done during the year.

8,493 primary and 6,943 re-vaccination were performed during the year as against 7,405 and 8,917 respectively of the last year.

There was one Cerebro Spinal Meningitis case in hill village in Khuga Valley and 11 cases in Tamenglong area with 7 deaths.

There were cases of epidemic of Cholera and Small-Pox during the year. The number of cases and deaths are as follows :—

(i) Cholera 8 cases 4 deaths.

(ii) Small-Pox 6 cases 2 deaths.

General remarks :—

Imphal Civil Hospital, was visited by His Excellency the Governor of Assam on 4-6-46 and by the Inspector General of Civil Hospitals, Assam on 26-10-45 and 27-10-45.

The buildings of nearly all outlying dispensaries suffered damage during the years of war. Many of the outlying dispensaries are being housed in semi-permanent buildings and in some places the quarters of the staff are anything but comfortable due to proper quarters not having been built as yet.

The process of rehabilitation of the Medical Department which suffered badly during the years of war is in progress though the speed is slow.

X-Ray installation of the Imphal Civil Hospital which was somewhat damaged had been repaired and put in action.

Imphal Civil Hospital has been provided with an ambulance van by the State which has done very useful work.

The figure of delivery cases shown are mostly attended in private quarters. Very few delivery cases come to Civil Hospital. More antinatal work is necessary and it is being impressed with midwives and lady doctors.

The Imphal Civil Hospital had no nurse during the period. One nurse was sent out for training at Dacca and has returned after appearing in the examination, recently.

Statements of medical relief afforded during the year both in valley and in Hills are appended herewith.

VETERINARY.

1. Sreejut Waikhom Chaoba Singh, B. A., Darbar Member, held charge of the Veterinary Department and Sreejut Konthoujam Rajdhon Singh continued to officiate as the Veterinary Officer throughout the year under report. The V. O. was on tour for 49 days during which he travelled 1,259 miles and visited 70 villages.

Sreejut Kh. Birachandra Singh, offg. T. A., was on tour for 157 days during which he travelled 1,234 miles and visited 561 villages.

Sreejut S. Tomba Singh, S. Compounder was on tour for 29 days during which he travelled 311 miles and visited 40 villages.

Treatment of diseases :—

2. Table No. 1 shows the number of deaths from contagious diseases during the year under report.

The total number of deaths as compared with those of the previous year was as follows.

(a) Kind of animals	Current year	Previous year
Equine	17	2
Bovine	347	1,205
Other	75	11

(b) Surra :—Among the Equine there were 16 deaths of the disease during the year under report as against 2 during the previous year. This disease was diagnosed microscopically.

(c) Anthrax :—One Polo-pony died of this disease at Laishangthem Leikai (Imphal) as against nil during the previous year.

(d) Black-quarter :—This disease was reported from 4 places as against 5 places during the last year. 29 Bovines died as against 35 during the previous year.

(e) Rinder-pest :—This disease was continuing from the previous year (i.e. 1944-45) and prevailed up to the end of Sept. 1945. 82 animals died of this disease during the year as against 953 during the previous year.

(f) Foot and mouth disease :—This disease was continuing up to the end of September, 1945 from the previous year. It again broke out in the middle part of March, 1946 and prevailed more or less throughout the year. 111 deaths were reported by touring staffs and village Choukidars as against nil during the previous year, amongst the old and debilitated animals and calves.

(g) Fowl Cholera :—This disease broke out in the veterinary compound and 5 fowls died of this disease during the year as against nil during the previous year.

(h) Other sources which are not of contagious nature :—124 deaths were reported by village Choukidars as against 217 deaths during the previous year. There might be many more deaths which were not reported.

Table No. 2 :—It shows the summary of the result of preventive inoculation.

(a) Rinder-Pest :—During the year under report 82 cattle died before inoculation was held. This disease was reported from 3 villages. 1,865 Bovines were inoculated with Anti-Rinder-Pest serum alone method. As the result of it the disease could not spread out any more.

(b) Black-Quarter :—This disease was reported from 4 places during the year. 29 Bovines died of the disease as against 35 during the previous year. 289 Bovines were inoculated with Sero-Vaccine Method as against 177 during the previous year and the disease subsided.

(c) Anthrax :—This disease broke out at Laishangthem Leikai. One polo pony died. 13 Contact Equine were inoculated with Serum Alone Method and the disease was brought under control.

(d) Fowl cholera :—This disease prevailed at the Veterinary Compound and 9 fowls were inoculated with Sero Vaccine Method as against nil during the previous year ; and the disease subsided.

Table No. 3 :—Showing the number of animals which was treated and castrated on tour during the year. The number of animal treated against contagious was 213, non-contagious 115 and castration 54. The total number came up to 2,301 as against 753 in the last year.

Table No. 4 :—Shows the number of patients treated and castrated at hospital and supplied with medicine to the mufusil.

(a) In-door :—40 patients were admitted during the year as against 22 during the previous year.

(b) Out-door :—4,137 patients were treated during the year as against 3,114 during the previous year.

(c) Mufusil :—Medicines were issued for 3,237 patients during the year as against 843 during the previous year.

(d) 316 animals were castrated during the year as against 175 during the previous year.

Table No. 5 :—Shows the account of receipt and expenditure of the Veterinary Department for the year under report. The State Grant was Rs. 20,179/- for the Department. Rs. 22,592/12/- were expended.

3. 396 majors and 37 minors were operated during the year under report as against 80 majors and 29 minors during the previous year.

4. 13 Surra cases were reported from 4 places during the year under report as against 10 during the previous year. They were treated with Antripol Vet and cured except 3 due to negligence of the owners.

5. During the year under report I think that the cattle disease was not properly reported by the village Choukidars.

6. During the year under report 3 dogs were given prophylactic treatment against rabies. Anti-Rabic vaccine was procured from the Pasteur Institute, Shillong, at the cost of the owners for two dogs and for one dog on State cost. The results were satisfactory.

7. The Veterinary staff though small in its strength worked to the full satisfaction.

CHAPTER IX.

EDUCATION.

Sjt. M. Radhamohan Singh, B. A., Offg Darbar Member, continued to hold charge of the Department and Sjt. L. Thagoi Singh, B. A., continued to officiate as Deputy Inspector of Schools throughout the year under report. The latter was on tour for 81 days and the two Sub-Inspectors

of Schools for 192 and 191 days respectively. During the year 5 meetings of the Education Standing Committee were held.

The Report falls into 2 parts—Valley and Hills.

Valley.

Primary Schools :—The number of Primary Schools functioning in the valley during the year was 91 (including 5 Jiribam L. P. Schools) with an overall enrolment of 12,673 as against 8,399 for the preceding year, an increase of approximately 51 p. c. These 91 Schools include 3 U. P. Schools, 70 boys' L. P. Schools, 5 Girls' L. P. Schools, 3 Tols and 10 Madrassas. The total number of teachers for all these schools was 211, including 9 Matriculates, 18 Maulvis and 5 Sanskrit Pandits.

Buildings of some schools having been destroyed or occupied during the recent operations, those schools had to carry on in hired private houses. The State is reconstructing or repairing school houses where necessary.

U. P. Schools :—The 3 U. P. Schools are located in Imphal and provide for the education up to class IV of children who have passed the State L. P. Scholarship Examination. During the year 214 children sat for the State U. P. Scholarship Examination and 137 came out successful.

Boys' L. P. Schools :—Of the 70 boys' L. P. Schools 15 are located in Imphal area, 5 in Jiribam and the rest in the villages. During the year 1,006 candidates sat for the State L. P. Scholarship Examination and 633 came out successful.

Girls' L. P. Schools :—There were 377 girls on the rolls of the 5 girls' L. P. Schools during the year under report and out of 44 candidates who took the State L. P. Examination 29 came out successful.

Tols :—The three State Tols are affiliated to the Assam Sanskrit Board and teach up to the title standard of that Board. During the year the centre at Imphal presented 44 candidates at the Board's 3 Examinations (Adya, Madhya and Upadhi) and 12 came out successful.

Education in L. P. Schools is free but not compulsory yet.

M. E. Schools :—During the year 2 M. E. Schools i. e. the Nambol M. E. School and the Faizia M. E. Madrassa continued to function. Both are aided Schools and receive a grant of Rs. 40/- a month each, from the State. The Nambol M. E. School had 4 teachers and 213 pupils in its rolls and Faizia M. E. Madrassa 2 Muslim teachers and 66 pupils on its rolls, during the year under report.

There is another School viz. the Canechipur Polytechnical School which has not yet reached, but which is expected to reach in due course High School standard. This School provides for training in such technical subjects as Dying, Weaving, Carpentry, Dance, Mridanga, Basket making, Embroidery etc. The School had during the year, 16 teachers including 6 technical instructors. It had 503 pupils on its rolls as against 382 for the previous year, average attendance being 88.97%.

High Schools :—4 High Schools—the Johnstone High School, the Churachand High School, the Tombisna High School and the Tamphasna Girls' High School were in operation during the year under report, the latter 2 Schools being reopened in 1945. The Johnstone High School and the Tamphasna High School have been taken over as State Schools with effect from 1st June, 1946.

Johnstone High School :—During the year the Johnstone High School moved back into its own buildings now released by the occupying army. The School continued to be managed by a committee of 5 members with the Political Agent as the Chairman. The School continued to receive an annual grant of Rs. 7000/-, 600/- and 600/- from the Manipur State, the Government of India and the Government of Assam respectively, as also 2 special lump grants from the Governments of India and Assam, by way of Dearness Allowance to the school's employees. During the year, following an increase in the school's enrolment, the strength of the staff had to be increased to 15—1 M. A., 5 B. A.'s, 2 B. Sc.'s, 3 I. A.'s and 4 Matriculates. Out of 27 candidates who took the Matriculation Examination, 22 passed and out of 391 who took the School's Annual Examinations, 308 passed. The total enrolment was 418, average daily attendance being 90.35 p. c.

Churachand High School :—During the year, the C. C. High School had 17 teachers including 1 M. A., 1 B. Sc. and 3 B. A.'s. Out of 638 candidates who took the School's Annual Examination 547 passed and out of 17 who took the Matriculation Examination 10 passed. The school continued to be managed by a committee of 5 members including 2 Darbar nominees and received, as in previous years, a grant of Rs. 1,000/- from the State. This grant was increased by 40 p. c. as a temporary measure in view of the then hard conditions. The school received a Hill Capitation grant in addition. The school's daily average attendance was 499.77.

Tombisna High School :—The Tombisna High School was reopened, after a long period of closure, on 27-4-45 at Uripok and moved back into its own house on 1-3-46. The School is managed by a committee of 7 members including 2 Darbar nominees and is staffed by 13 teachers including 4 Graduates and 2 under graduates. The School received a grant of Rs. 100/- a month from the State. Out of 3 candidates who took the Matriculation Examination 1 passed in the 2nd Division and out of 159 who took the school's Annual Examination 148 passed. The school had an enrolment of 477, average daily attendance being 75.35 p. c.

The Tamphasana Girls' High School :—The Tamphasana Girls' High School reopened after 3 years of closure on 5-3-45. The pre-war School Committee continued to manage the school with the Maharajah of Manipur as its patron. The monthly grant of Rs. 150/- was renewed with 40% increase by way of Dearness Allowance, from the date of the school's reopening. This grant was increased to Rs. 500/- for one year beginning from 1-6-45 and a lump grant of Rs. 1,000/- was given to the school to enable it to get back on its own legs. The school's staff is 10 strong and includes

3 graduates and 2 under-graduates. The school had, during the year, 149 girls including 4 hill students, on its rolls, average daily attendance being 71.67 p. c. Out of 65 girls taking the school's Annual Examination 61 came out successful. The proceedings of the School Committee are subject to H. H. the Maharajah's approval.

Hills.

Education in the hills was seriously interfered with by the Japanese intrusion of 1944 and most of the schools reopened after the army had withdrawn in 1944. Things however seem to have fast returned to normal since. The hill schools have come into closer relationship with the valley schools and they have been taking the State L. P. and U. P. Examinations since 1946.

Sadar Sub-division :—During the year under report, 21 Primary Schools were in operation as against 11 for the preceding year. These 21 Schools include 1 U. P. School, 14 L. P. Schools and 6 Village Schools. Altogether 26 High School scholarships were awarded to students from this side. One Medical scholarship went to a student compounder studying in Dibrugarh Medical School. The total enrolment of these 21 Schools is 1,197, average daily attendance being 1,052.22. The School had 32 teachers in all.

West Sub-division . 16 Schools—1 M. E. School, 1 U. P. School, 2 L. P. Schools and 12 Village Schools were at work in this sub-division during the year. These 16 Schools had 32 teachers and an enrolment of 756, average daily attendance being 560.14. Candidates from this sub-division who took the State Primary Examination of 1946 did unexpectedly well.

East Sub-division :—In this sub-division, there were in all 30 Schools—1 M. E. School, 2 U. P. Schools, 5 L. P. Schools and 22 Village Schools functioning during the year under report. These Schools had an overall enrolment of 1,354 and a staff of 59 teachers (of which 12 are for the M. E. School), average daily attendance being 1,100.37.

PUBLIC WORKS.

The following Major Works were carried out during the year.

1. Construction of 5 Godowns at old Police Bazar for storing paddy was started during the year and will be completed in the year 1946-47. It cost Rs. 59,006/6/5.

2. Reconstruction of Keisampat bridge was carried out. It is a new type with 4' pedestrians on two sides and clear Motor way of 10' at the centre. It cost Rs. 18,893/15/6.

3. Shingling Mayang Imphal Road was extended up to 23½ mile at a cost of Rs. 68,440/8/-.

4. Heirangoithong bridge, which was in a deplorable condition for the last four years was repaired and improved at a cost of Rs. 14,763/11/6.

WATER WORKS.

Charge:—The water works remained under the management of the Military up to the end of the 31st December, 1945. Sjt. Arambam Iboongotomcha Singh, B. A., B. L., Member of the Manipur State Darbar took over charge of this Department with effect from the 1st January, 1946, and continued to hold charge of it up to the 7th May 1946. Sjt. Waikhom Chaoba Singh, B. A., Member, M. S. D., took over charge of this department with effect from the 8th May, 1946 and continued to hold charge of it up to the end of this financial year.

Water Supply was free to all the Manipur tax payers for the period during which the water works had been run by the Military i. e. from the year 1942-43 to 1945-46, vide D. R. No. 7 of 10-1-45.

The full staff of Water Rate Collection was restored with effect from 24-1-46, vide D. R. No. 27 of 31-10-45.

The arrear outstanding on 1-1-46 was Rs. 21,477/9/-; but of this amount a sum of Rs. 4,438 14/- on account of tax was collected during the period from 21-1-46 to 30-6-46 and a sum of Rs. 17,038/11/- remained uncollected on the 30th June, 1946. In addition a sum of Rs. 2,221 8/- only on account of fine and fee was collected. The total sum collected during the whole year was Rs. 6,660/6/- only.

There were 16 cases filed and reported during the year under report. Of these cases, 3 cases were disposed off, 4 cases were sent to P. W. D. M. for disposal and 9 cases remained pending on the 30th June, 1946.

A statement showing details of collection of water tax is at Appendix XXXV.

HYDRO-ELECTRIC.

1. The statement below shows the receipts and expenditure during the year :—

(A) Receipts during the year 1945-46.	
In the Imphal Treasury.....	Rs. 38,365/-
In Lloyds Bank.....	„ 102/-
(B) Add Opening Balance :—	
In the Imphal Treasury.....	Rs. 47,263/-
In Lloyds Bank	„ 956/-
	Total Rs. 86,686/-
(C) Expenditure during the year 1945-46.	
From Imphal Treasury.....	Rs. 31,198/-
From Lloyds Bank.....	„ 1,318/-
(D) Closing Balance.....	„ 54,170/-
	Total Rs. 86,686/-

The Reserve now comprises :—

	Face Value	Purchase Value
(i) Government of India 1960-70 4½% Loan	44,000	49,976-1-6
„ 3% Defence Bonds 1946	20,400	20,903-6-9
„ 3% Loan 1951-54	44,000	44,000-0-0
Post Office 12 years' N. S. C.	10,000	10,000-0-0
Grand total	1,18,400	1,24,879-8-3

2. The details of receipts were as follows :—

(a) Power Supply (Cinema) ...	Rs. 2,900
(b) Lights & Fans ..	28,584
(c) Miscellaneous.....	6,666
(d) Process fee	215
Total	Rs. 38,365

The receipts under the Head “Power” are not from Rice Mills but from Cinemas. There are three Cinemas in Imphal each installing a 5 H. P. Motor. There are now no rice mills.

3. The main heads of expenditure were :—

(i) Purchase of National Savings Certificates ...	Rs. 10,000
(ii) Refund of Revenue	6,139
(iii) Purchase of Stock & Stores	4,538

The Military took over the charge of the Hydro-Electric Scheme on 28-5-42. It was handed over to the Board on 16-1-46.

During the war, the military dismantled all L. T. lines towards (1) Kangchupkhul, (2) Sagolband, (3) Wangkhei Leikai, (4) Keishanthong and (5) Wahengbam Leikai. There were 256 house connections before the war of which 85 connections only were left in working order. As soon as the Board took over the charge, they arranged to restore all L. T. lines to their original positions as quickly as possible and gave 150 house connections in 2½ months. At the close of the year under report there were 235 house connections altogether.

Owing to want of suitable and new materials, some of the above house connections have been made in temporary measure with old salvago materials available and returned by the Army. So they do not conform the government specification of electricity. But they will be improved and brought to the standard type gradually when new and approved types of materials will be available.

As there are no suitable tools, stock of materials and workshop, the maintenance of the scheme is being carried out with great difficulty. There was no failure of light during the period.

The Statement of account for the year under report will be found at appendix—LIV.

CHAPTER X.

AGRICULTURE.

The Department was a new Department established towards the end of March, of the year under report. Sreejut Waikhom Chaoba Singh, B. A., Darbar Member, held charge of the Department as Agricultural Member and Mr. D. M. Sen Gupta, B. Ag. (Bombay), Assistant Deputy Director of Agriculture of Assam who was lent by the Government for the benefit of the State was Agricultural Officer of this Department up to the end of the year under report.

During the year 1945-46 the Agricultural Officer was on tour for 56 days and visited many places. During April, 46 of the year under report the Agricultural Officer in consultation with the Agricultural Member established one experimental Agricultural Farm on the slope of the Achambikei--Mongjam Hill. A block of land was cleared up and the land made fit for cultivation. Seeds and plants were procured from Assam and planted over there, and only a small staff was engaged to start with. During May, 46 of the year under report the inhabitants of Keithelmanbi Grazier's Village were allowed to cultivate some 15 Paris of land lying within the Military vegetable Farm of the said village to serve as a test of the quality of the soil. The required paddy seeds were supplied by the Agricultural Department on an agreement with the villagers that they would return the seeds with another 50 % Phoudoi (interest) in the next harvest.

During the year under report ten military houses on the slope of Achambikei-Mongjam Hill were purchased for the Staff of the experimental Farm, which was expected to increase. A big truck, a type-writer and other office furniture were also purchased for the use of the Department. One P. Chaoba Singh, B. Ag (Mysore), was also sent out for training in Indian Diary Diploma from the budget of this Department. For the year under report the State granted a sum of Rs. 1,45,550/- for running the Department out of which a sum of Rs. 15,294/10/- was expended.

The Department being a new one, the main work during the period was directed in making Studies and Surveys of the Agricultural condition and problems with a view to make a detailed plan and programme of work for the following years.

SMALL SAVINGS SCHEME.

Staff :- Sjt. M. Radhamohon Singh, B. A., Offg. Education Member M. S. D., was in charge of the S. S. S. throughout the year. He was the Organiser, the Issuing and the Checking authority of the S. S. S. till 31-10-45. On 1-11-45 Sjt. H. Anuba Singh, retired State Accountant, was

temporarily appointed Organiser, and Issuing and Checking authority on pay Rs. 75/- per month for six months-with his pension Rs. 119/- per month from 1st May, 1946 until the close of the financial year. The Education Member was thus relieved to some extent. Sjt. Th. Kalachand Singh, B. A., Supdt., State Office, was the Treasury Officer of the S. S. S. The staff consists of 1 clerk and 1 Chaprassi as in the last year. The Organiser was on tour for 6 days.

Agents :—Out of 11 Agents of the previous year 8 are still working in the S. S. S. throughout the year. During the year the following gentlemen are appointed Authorised Agents.

A. A. No. 15	Sjt. L. Holi Singh, clerk, Forest Office
„ „ 16	Lt. Bimolendra Goswami, R. I. A. S. C., 46 Ind Coy (Tipper)
„ „ 17	Capt. K. Manchand, H. Q. 256 Sub area C/O 6A. B. P. O.
„ „ 18	Lt. S. C. Nandi, Bihar, C. P. F. C/O 6A. B. P. O.
„ „ 19	Sjt. N. Kala Singh, News paper Agent
„ „ 20	„ M. Charugopal Singh, clerk, Education Office
„ „ 21	„ Th. Tomchou Singh, clerk, Registration Office
„ „ 22	„ L. Bokul Singh „ „ „
„ „ 23	„ A. Kamal Singh, Loklaobung, Moirangkhom
„ „ 24	„ R. K. Manisua Singh, A. R. O
„ „ 25	„ K. Brajabihari Singh, S. I. (C. I. D.)
„ „ 26	„ Th. Kalachand Singh, B. A., S. S. O.
„ „ 27	„ M. Amutombi Singh, Oinam Village
„ „ 28	„ H. Shyamsundar Singh, B. A., C. S's Office
„ „ 29	„ M. Iboton Singh, Rtd. Head clerk, S. E's Office
„ „ 30	„ Athikho Sibo, Mao
„ „ 31	„ Kapani Kashipri, Mao Todobi
„ „ 32	„ Saikhom Tombi Singh, clerk, Cheirap Court
„ „ 33	Mr. Khaikam, Senior Road Mohorror
„ „ 34	„ Thangkhulan, 2nd Master, Thaulon U. P. School

The following Gentlemen tried their best for the improvement of the S. S. S. Their names may be mentioned.

A. A. No. 7	Sjt. M. Janakinath Singh, P. A's Office
„ „ 19	„ N. Kala Singh, News paper Agent
„ „ 24	„ R. K. Mani Singh, Asst. R. O.
„ „ 30	Mr. Athikho Sibo, Mao
„ „ 31	„ Kapani Kashipri, Mao Todobi

All are commission Agents. On 19-10-45, Lt. S. C. Nandi resigned and Lt. Bimolendu Goswami is presumed to have resigned during April, 1946 as he has returned receipt books issued to him. Capt. Manchand had left Manipur State without any information. Regarding his receipt books, a correspondence is going on with him, but no reply is received as yet.

Investment : —

July	45	....	Rs.	31,635/-
August	„	....	„	23,730/-
September	„	...	„	27,860/-
October	„	...	„	46,630/-
November	„	...	„	86,270/-
December	„	...	„	60,265/-
January	46	....	„	15,550/-
February	„	...	„	5,19,910 -
March	„	...	„	5,565 -
April	„	...	„	19,695/-
May	„	....	„	54,900/-
June	„	....	„	<u>1,29,080 -</u>
Total				Rs. 10,21,120 -

These figures are received from the Sub-Post Master, Imphal, direct. The Manipur State topped the list in Assam during November 1945. During the year, the Manipur State purchased N. S. C. to the value of Rs. 5 - lacs and the Govt. of India 3 P.C. Victory Loan 1957 of Rs. 10,00,000 - (Face value). The Manipur State surpassed the target figure of Rs. 13,50,000/- by Rs. 9,57,000/-, vide Statistics as at the end of March 1946 sent from Simla.

PART II. STATISTICAL TABLES.

APPENDIX I.

Names of High Officials in the Mampui State showing changes in personnel during the year 1915-46

Names of Officers		Appointment	Period	
1	2	3	4	5
1	F I Lydall Esq M A I C S	President Mampui State Durbar	1st July 40	5th afternoon Nov 1945
2	I I Pearce Esq M B I, I P S	do	5th afternoon Nov 1945	30th June 1946
3	Sgt Kama hvaran Biru P I	Chairman Chief Court	1st July 1945	ditto
4	Capt M K Privdarita Singh I A	Member M S D (on active service)	on active service	ditto
5	Sgt Sengjam Somochin do B A	Member M S D	1st July 1945	30th June 1946
6	Do Sengjam Nodachind do P A	do	ditto	ditto
7	Do Waltham Choba do I A	do	1st July 1945	7th May 1946
8	Do Arambam Detchin do B I	Judge C C	8th May 1946	30th June 1946
9	Moulvi Quazi Md Wahullah I A	Member M S D	1st July 1945	ditto
10	Sgt Mayenbam Kadamohon Singh B A	Offr do	ditto	ditto
11	Do Rajum Chaskor Singh	Judge Chief Court	ditto	ditto
12	Do Luchanvun Thunohol Singh I L	do	ditto	ditto
13	Mr K H Shaw B A I A C	S D O	ditto	ditto
14	Mr R C Menzies	do	9th Feb 1946	ditto
15	Sgt Hindram Bithari Singh I A	Asst to P M S D	1st July 1945	ditto
16	Do Thachin Pusker do	do (Hill)	ditto	ditto
17	Do Khondram Angzang do	S J	ditto	ditto
18	Do Oum Nididwaja do	President Cherap Court	1st June 1946	31st May 1946
19	Do Yendram Chhola do	1st Court	1st July 1945	30th June 1946
20	Do Oum Thund do B I	Member, Cherap Court	1st June 1946	1st May 1946
21	Do Kharden Non van do	1st Court	1st July 1945	30th June 1946
22	Do M K Tikendradwaja do	1st Court	1st June 1946	31st May
23	Do Hyam Azoula do B A	2nd Court	1st July 1945	30th June
24	Do Nanglam Shyamkhor do	President Sadar Panchayat Court	1st June 1946	31st May
25	Do Thangjam Mithumunol do	S P 1st Court	1st July 1945	30th June
26	Do Agam Poudham do	Member S P Court	1st June 1946	31st May
27	Do Thonnaojam Korem do	1st Court	1st July 1945	30th June
28	Do Hioam Thunovun do B A	1st Court	1st June 1946	31st May
29	Do Salim Khairda do	President S P 2nd Court	1st July 1945	30th June
30	Do A Tomba do	Member S P Court	1st June 1946	31st May
31	Do Samyam Georhara do B A	2nd Court	1st July 1945	30th June
32	Do Thangam Kachind do B A	1st Court	1st June 1946	31st May
33	Do Rajkumar Setu do I A	1st Court	1st July 1945	30th June
34	Do Arambam Hanoohol d B T	1st Court	1st June 1946	31st May
35	Do Luchan Thuo do P A	President S P 2nd Court	1st July 1945	30th June
36	Do Khondam Dhanchandra do	Member S P Court	1st June 1946	31st May
37	Do R K Nilam do	2nd Court	1st July 1945	30th June 1946
38	Do Luchan Copil do B A	1st Court	1st June 1946	31st May
39	Do Th Rigdon do	2nd Court	1st July 1945	30th June
40	Do Luchandra do B A	1st Court	1st June 1946	31st May
41	Do M Anandachin do	2nd Court	1st July 1945	30th June
42	Do R K Sinatomb do	1st Court	1st June 1946	31st May
43	Do M Rajam do	2nd Court	1st July 1945	30th June
44	Do K Goura do B A	1st Court	1st June 1946	31st May
45	Do H Ithom do B A	2nd Court	1st July 1945	30th June
46	Do C Loh do B A	1st Court	1st June 1946	31st May
47	Do Kh Gokulchand do	2nd Court	1st July 1945	30th June
48	Moulvi Ba ruddin Ahmed B A	1st Court	1st June 1946	31st May
49	Sgt K Lumphel Singh B A	2nd Court	1st July 1945	30th June
50	Do Th Birclari do B A	1st Court	1st June 1946	31st May
51	Do W Gouro do B A	2nd Court	1st July 1945	30th June
52	Do S Nodachand do	1st Court	1st June 1946	31st May
53	Do S Nilam do	2nd Court	1st July 1945	30th June

		Month											Remarks	
		July	August	September	October	November	December	January	February	March	April	May	June	No figures available for 1945-46; they were kept by the Military.
Maxima	..	92	91	92	87	79	72	71	75	84	91	92	93	
Minima	..	75	74	72	63	54	47	45	48	55	61	65	72	

Statement of Rainfall for 1945-46.

MANIPUR STATE	Year 1945						Year 1946						Remarks	
	July	August	September	October	November	December	January	February	March	April	May	June	Total	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Tamenglong	37.42	32.73	17.05	8.58	27	00	00	1.54	13.17	8.73	15.08	42.15	176.72	

APPENDIX IV

Nature of Cases	Instituted			Disposed of			Method of disposal during the year			
	In previous year	During current year	Total	Previous year	Current year	Total	Ex-parte	Admitted and compromised	Struck off the file	Otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11
Miscellaneous Cases ...	6,944	3,730	10,674	1,758	1,070	2,828	271	280	891	1,386
Mutation Cases ...	7,943	3,890	11,833	3,251	1,501	4,752	798	2,268	410	1,276
New land Cases ...	7,765	1,917	9,682	2,710	362	3,072	352	278	1,158	987
Partition Cases ...	1,291	525	1,816	506	172	678		315	295	168
Execution Cases ...	298	94	392	71	15	86		27	14	45
L. R. O. Cases ...	1,052	453	1,505	284	116	400	3	4	125	268
Total ...	25,203	10,609	35,812	8,580	3,236	11,816	1,424	3,172	3,093	4,127
		Pending	23,996							

APPENDIX V

Statement No. 10 showing Civil Cases (Original Suits) in the Land Revenue
Jiribam for the year 1945-46

Name of Cases	Instituted			Disposed of			Method of Disposal during the year			
	In previous years but not disposed of	During current year	Total	Previous year	Current year	Total	Experte	Admitted and compromise	Struck off the file	Otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11
Miscellaneous ...	69	110	179	51	56	107	2	52	11	33
Mutation ...	43	27	70	39	4	43	...	33	1	9
Partition ...	11	10	21	9	3	12	...	7	2	3
New Land Cases ...	39	38	77	31	9	40	...	11	18	11
Relinquishment ...	2	6	8	2	1	3	...	1	1	1
Total	161	191	355	132	73	205	2	104	36	63

APPENDIX VI

Execution Suits in the Land Revenue Office in 1945-46.

Nature of Cases	Application			Disposed of			Nature of application pending at the end of the year		
	Previous year	Current year	Total	Previous year	Current year	Total	Below 6 months	Below 12 months	Above 12 months
Execution	208	94	302	71	15	86	49	30	137

APPENDIX VII

Sale Case Statement of 1945-46 L. R. Office

Name of the Tahsil Office	No. of Cases	Total of Arrears	Amount realised before sale	Amount realised by sale	Remission	Balance	No. of pending cases
Imphal West	12,136	52,613-9-0	32,110-15-0	2,452-9-0	3,790-5-0	14,259-12-0	3,925
Imphal East	6,900	18,050-9-2	22,015-15-0	2,914-9-0	12,458-7-0	10,631-0-0	1,795
Mayang Imphal	1,671	16,591-11-0	9,675-15-0	1,514-6-0	2,791-8-0	2,611-14-0	676
Bishenpur	2,403	12,903-1-0	7,594-14-0	1,037-8-0	1,310-3-0	2,960-8-0	676
Thoubal	4,452	30,027-4-0	12,165-8-6	5,653-0-6	5,297-0-0	6,911-11-0	863
Total	27,562	1,60,186-2-2	83,591-3-6	13,572-0-0	25,647-7-0	37,375-7-2	7,935
	7,935	1,60,186-0-0	83,591-0-0	13,572-0-0	25,647-0-0	37,375-0-0	
	19,627						

APPENDIX VIII

Statement No. 11 showing the Sale Cases for the year 1915-16 (Jiribam)

Nature of Cases	No. of Cases	Amount	Amount realised before sale	Amount realised by sale	Remission including L. rate & D. fine	Balance including L. rate & D. fine	No. of Cases pending
1	2	3	4	5	6	7	8
Sale Cases	11	214-3-0	6-10-0	..	.	207-9-0	12
Total	17	214-3-0	6-10-0	-	-	207-9-0	12

APPENDIX IX

Land Revenue Appeal Cases for 1915-16

Of what Court	Filed during			Disposed		
	Previous year	Current year	Total	Previous year	Current year	Total
1	2	3	4	5	6	7
President, Manipal State Darbar (S. O.)	288	236	524	167	102	269

Outstanding 305

APPENDIX X

His Highness's Revisional Court, 1915-16
Revenue Appeal

Filed			Disposed of			Decisions				
Previous year	Present year	Total	Previous year	Present year	Total	Con- firmed	Modified	Reversed	Referred back to Lower Court	Compromised or otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11
82	81	163	36	26	62	48	1	10	2	1

APPENDIX XI

Annual statement of Land Revenue for 1945-46

Name of Tahsils	Demand			Collection			Remission			Balance			Defaulting Fine
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Imphal West	85,009-5-4	2,00,040-5-0	2,87,130-10-4	30,684-4-0	1,44,700-10-0	1,81,474-14-0	22,050-2-4	4,110-6-0	26,160-8-4	28,313-15-0	51,120-5-0	79,436-4-0	6,291-14-0
Imphal East	48,000-9-2	1,79,204-14-0	2,27,255-7-2	24,900-8-0	1,41,873-1-0	1,66,838-9-0	12,458-7-0	7,043-0-0	19,501-7-0	10,031-10-2	20,233-13-0	30,265-7-2	4,873-3-0
Mayang Imphal	21,570-11-0	1,10,870-6-0	1,41,150-1-0	14,686-2-0	98,962-8-0	1,13,648-10-0	6,840-15-0	3,606-12-0	10,496-11-0	3,004-10-0	14,270-2-0	17,294-12-0	3,200-5-0
Bishenpur	20,630-12-3	1,21,763-5-0	1,51,394-1-3	14,331-7-0	98,198-0-0	1,12,529-7-0	7,194-15-3	5,236-1-0	12,431-0-3	5,104-6-0	18,320-4-0	23,424-10-0	3,282-5-0
Thoubal	55,000-3-2	1,70,004-10-0	2,31,155-0-8	22,567-2-0	1,51,050-8-0	1,70,629-11-3	18,533-9-8	9,571-9-0	28,107-2-8	13,987-7-0	12,436-11-9	26,424-2-9	4,791-7-0
Total	2,44,432-8-11	7,90,952-11-6	10,38,385-4-5	1,13,220-7-6	6,57,853-11-9	7,51,115-3-3	67,128-1-3	20,007-12-0	96,733-13-3	61,075-6-2	1,26,450-3-9	1,90,534-3-11	22,543-2-0
	2,44,432-	7,90,953-	10,38,385-		8,37,850- P. C. 80,343	7,51,115-	67,128-	20,008-	96,734-	61,075-	1,26,450-	1,90,534-	22,543-

Realised during 1945-46 but credited afterwards i.e. in July 1946.

	Current	Arrear	Total
Imphal West	463-4-1	215-3-0	678-7-0
Imphal East	898-15-0	113-14-0	1,012-13-0
Mayang Imphal	415-8-0	66-6-0	481-14-0
Bishenpur	280-4-0	67-14-0	348-2-0
Thoubal	259-4-0	-14-0	260-2-0
	2,317-3-0	464-3-0	2,781-6-0

APPENDIX XII

Statement No. 2 showing the Demand, Collection, Remission and Balance of Land Revenue during the year 1945-46 (Jiribam)

	Demand	Collection	Remission	Balance	Remarks
1	2	3	4	5	6
Current Arrear	19,135-15 111- 8	17,817- 9 212- 6	3-10	1,588- 6 195- 8	
Total Rs.	19,877- 7	18,080-15	3-10	1,783-11	

APPENDIX XIII

Strength and details of the Military Police force for the year 1945-46

Strength of Force					Details of Force					Cost				
57	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	At the end of the previous year	Died during the year	Invalided during the year	Discharged by certificate, during the year	At the end of the year	Retained during the year	No. of Indian Officers	No. of Havildars	No. of Naks	No. of Sepoys	Total fighting men	Non-combatant Establishment	Establishment	Contingencies
67	1	1	17	109	61	3	5	5	95	111	7	614	10-0-0	12209-2-3

[illegible]

SECRET

Statement showing the working of the Civil Police during the year 1915-16

Mauritius		Zanzibar		Zanzibar		Zanzibar		Zanzibar		Zanzibar		Zanzibar		Zanzibar		Zanzibar		Zanzibar	
Year	Population	Year	Population	Year	Population	Year	Population	Year	Population	Year	Population	Year	Population	Year	Population	Year	Population	Year	Population
1891	100,000	1892	100,000	1893	100,000	1894	100,000	1895	100,000	1896	100,000	1897	100,000	1898	100,000	1899	100,000	1900	100,000
1901	100,000	1902	100,000	1903	100,000	1904	100,000	1905	100,000	1906	100,000	1907	100,000	1908	100,000	1909	100,000	1910	100,000
1911	100,000	1912	100,000	1913	100,000	1914	100,000	1915	100,000	1916	100,000	1917	100,000	1918	100,000	1919	100,000	1920	100,000
1921	100,000	1922	100,000	1923	100,000	1924	100,000	1925	100,000	1926	100,000	1927	100,000	1928	100,000	1929	100,000	1930	100,000
1931	100,000	1932	100,000	1933	100,000	1934	100,000	1935	100,000	1936	100,000	1937	100,000	1938	100,000	1939	100,000	1940	100,000
1941	100,000	1942	100,000	1943	100,000	1944	100,000	1945	100,000	1946	100,000	1947	100,000	1948	100,000	1949	100,000	1950	100,000
1951	100,000	1952	100,000	1953	100,000	1954	100,000	1955	100,000	1956	100,000	1957	100,000	1958	100,000	1959	100,000	1960	100,000
1961	100,000	1962	100,000	1963	100,000	1964	100,000	1965	100,000	1966	100,000	1967	100,000	1968	100,000	1969	100,000	1970	100,000
1971	100,000	1972	100,000	1973	100,000	1974	100,000	1975	100,000	1976	100,000	1977	100,000	1978	100,000	1979	100,000	1980	100,000
1981	100,000	1982	100,000	1983	100,000	1984	100,000	1985	100,000	1986	100,000	1987	100,000	1988	100,000	1989	100,000	1990	100,000
1991	100,000	1992	100,000	1993	100,000	1994	100,000	1995	100,000	1996	100,000	1997	100,000	1998	100,000	1999	100,000	2000	100,000
2001	100,000	2002	100,000	2003	100,000	2004	100,000	2005	100,000	2006	100,000	2007	100,000	2008	100,000	2009	100,000	2010	100,000
2011	100,000	2012	100,000	2013	100,000	2014	100,000	2015	100,000	2016	100,000	2017	100,000	2018	100,000	2019	100,000	2020	100,000
2021	100,000	2022	100,000	2023	100,000	2024	100,000	2025	100,000	2026	100,000	2027	100,000	2028	100,000	2029	100,000	2030	100,000

APPENDIX XVI
Annual Statement of Criminal Cases of the Judicial
Department for the year 1915-16

[illegible]

APPENDIX XVII

Criminal Appeals for the year 1945-46

Name of Court	Filed			Disposed of			Sentence						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Previous year	Present year	Total	Previous year	Present year	Total	Confirmed	Modified	Reversed	Referred back to lower Court	Prosecutions quashed	Remarks
Chief Court M. S.	131	195	329	89	61	150	89	10	29	17			
Total	131	195	329	89	61	150	89	10	29	17			

APPENDIX XVIII

His Highness's Revisional Court Criminal Appeal Cases for 1945-46

Filed			Disposed of			Decisions				
Previous year	Present year	Total	Previous year	Present year	Total	Confirmed	Modified	Reversed	Referred back to lower court	Compromised or otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11
11	11	22	10	20	30	21	12	11	1	3

APPENDIX XIX

Annual Statement of Civil Cases (original suit) of Judicial Department for the year 1945-46

Names of Courts	Instituted			Disposed of			Method of disposal during the year			
	Previous year	Current year	Total	Previous year	Current year	Total	Executed	Accrued and continued	Struck off the file	Otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11
Chief Court	30	30	60	28	23	51	1	2	6	4
Cherap Court	209	340	549	136	227	363	56	98	90	10
Sadar Panchayet Court	270	731	961	201	401	602	144	71	120	35
Court of Mouzadar, Jiribam	11	31	42	11	16	27	1	18	5	
Muslim Panchayet	18	112	130	10	83	93		26	23	4
Khaphimpat		53	53		53	53	2	20	6	2
Lamsang	9	41	50	8	33	41	5	14	25	
Nambol	12	74	86	12	64	76	7	22	20	
Sionbung	4	54	58	4	46	50	11	2	15	2
Wangai	2	23	25	2	23	25	4	13	6	
Yiripok	1	75	76	1	74	75	11	40	17	
Chingnung		12	12		12	12	2	1	1	
Irillung		22	22		22	22	3	17	1	
Witayau		30	30		23	23		4		
Imnapur	54	67	121	53	54	107	13	19	24	5
Wangying	17	80	97	15	60	75	8	66	5	
Moirang	9	75	84	8	62	70	18	24	9	1
Total	606	1,890	2,496	49	1,383	1,862	291	464	384	72

APPENDIX XX

Civil Cases (execution) for the year 1945-46

Name of Court	Applications			Disposed of			Nature of applications pending at the end of the year		
	Previous year	Current year	Total	Previous year	Current year	Total	Below 6 months	Below 12 months	Above 12 months
1	2	3	4	5	6	7	8	9	10
Chief Court	20	32	52	1	26	27	3	3	2
Cherap Court	150	143	293	83	47	130	41	50	7
Sadar Panchayet Court	146	241	387	54	125	179	20	84	
Court of Mouzadar, Jiribam	14	8	22	8	3	11	3	2	

APPENDIX XXI

Civil appeals for the year 1945-46

Name of Court	Filed			Disposed of			Decisions				
	Previous year	Present year	Total	Previous year	Present year	Total	Confirmed	Modified	Reversed	Returned back to lower court	Compromised or otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11	12
Chief Court, Manipur State	574	549	1,123	138	153	291	320	40	70	126	35

APPENDIX XXII

His Highness's Revisional Court, 1945-46
Civil Appeal Cases.

Filed			Disposed of			Decisions				
Previous year	Present year	Total	Previous year	Present year	Total	Confirmed	Modified	Reversed	Referred back to lower Court	Compromised or otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11
65	215	280	36	110	146	119	3	8	13	3

APPENDIX XXIII

Miscellaneous Cases for the year 1945-46

Name of Court	Instituted			Disposed of		
	Previous year	Current year	Total	Previous year	Current year	Total
1	2	3	4	5	6	7
Chief Court	73	259	332	51	182	233
Cheirap Court	192	362	554	116	139	255
S. P. Court	14	122	166	32	76	108
Court of the Mouzadar, Jiribam	40	120	160	37	80	117
Total	349	863	1,212	236	477	713

APPENDIX XXIV

Revisional Court of His Highness the Maharaja of Manipur
Miscellaneous Cases for 1945-46

Instituted			Disposed of		
Previous year	Present year	Total	Previous year	Present year	Total
1	2	3	4	5	6
9	199	199	8	166	174

APPENDIX XXV

State Office Miscellaneous Cases for 1945-46

Name of Court	Filed during			Disposed of during		
	Previous year	Present year	Total	Previous year	Present year	Total
1	2	3	4	5	6	7
President, Manipur State Darbar	45	1,664	1,709	5	1,608	1,613

N. B. The outstanding figures disagree with those of last year due to necessary corrections thereof.
Outstanding—96.

APPENDIX XXVI

Income Tax Appeal Cases for 1945-46

Name of Court	Filed			Disposed of		
	Previous year	Present year	Total	Previous year	Present year	Total
1	2	3	4	5	6	7
President, Manipur State Darbar (S. O.)	132	215	347	91	116	207

Outstanding—140.

APPENDIX XXVII

Number and Nature of Crimes for the year 1945-46

(Sadar, Ukhrul and Tamenglong combined)

DESCRIPTION OF CHARGES		Of the the suff	Defence of India Rules	For S Or	Of the the publ	Of the the to	Of the the law	Of the the and	Of the the the	Of the the the	Of the the the	Of the the the	Of the the the
1		2	3	4	5	6	7	8	9	10	11	12	13
NUMBER OF OFFENCES	Balance from last year	1			5				7	12	6	1	
	Committed during the present year		3		2				30	46	20		1
No. of persons apprehended		1	23		10		100		72	151	1	3	1
No. of persons convicted			8				66	1	18	7	30		1
NUMBER OF PERSONS SENTENCED	Imprisonment												
	Simple												
	Rigorous												
	Imprisonment												
	Simple												
NUMBER OF PERSONS SENTENCED	Imprisonment												
	Simple												
	Rigorous												
	Imprisonment												
	Simple												
Number of persons acquitted or discharged		1	1		6		8	4	13	65	16	2	1
No. of persons discharged without trial			1		2				6	12	2	1	
No. of persons who died during or before trial									1	1			
TERM OF IMPRISONMENT	Under 1 month						13						
	From 1 to 2 months						2						
	From 2 to 3 months						2		1	2			
	From 3 to 6 months						1						
	From 6 to 12 months									1			
	From 1 to 2 years									6			
	From 2 to 3 years												
	From 3 to above 3 years									3			
(Capital punishment)													
Awaiting trial			1				2		4	11	6		

APPENDIX XXVIII

Hill Criminal Cases for the year 1945-46

Name of Court 1	Instituted			Disposed of			Number of persons during the year							14 Committed or transferred
	2 Previous year	3 Present year	4 Total	5 Previous year	6 Present year	7 Total	8 Discharged	9 Acquitted	10 Imprisonment	Convicted to				
										11 Fine	12 Imprisonment and fine	13 Other punishment by		
Sadu	48	95	143	42	57	129	30	13	15	66	16			
Ukhral	7	42	49	7	55	12	43	38	17	26	1	1		
Tamenglong	6	9	15	6	7	13		11	2			5		
Total	61	146	207	55	129	184	73	62	34	97	20	6		

* One died before trial

APPENDIX XXIX

Hill Civil Cases (Original Suits) for the year 1945-46

Name of Court	Instituted			Disposed of			Method of disposal during the year				
	Previous year	Present year	Total	Previous year	Present year	Total	Allowed in compromise			Struck off the file	Other disposal
							Ex parte				
1	2	3	4	5	6	7	8	9	10	11	
Ukhral	221	553	774	220	374	594	10	267	5	3	
Sadar	129	22	151	108	132	240	1	98	123	2	
Tamenglong	148	609	757	96	123	219	10	158	43		
Total	598	1384	1982	424	629	1053	21	423	171		

APPENDIX XXX

Hill Miscellaneous cases for the year 1945-46

Name of Court 1	Instituted			Disposed of during the year		
	2 Previous year	3 Present year	4 Total	5 Previous year	6 Present year	7 Total
Sadu	234	1472	1706	129	1467	1406
Ukhral	36	517	553		20	11
Tamenglong	118	598	716	71	530	601
Total	388	2587	2975	200	1997	2018

APPENDIX XXXI

Hill Criminal Appeals for the year 1945-46

Name of Court	Filed in			Disposed of			Sentences				Proceedings quashed	Pending at the close of the year
	Previous years but not disposed of	Present year	Total	Previous year	Present year	Total	Confirmed	Modified	Reversed	Referred back to Lower Court		
1	2	3	4	5	6	7	8	9	10	11	12	13
Political Agent's Court		6	6		6	6	6					
President, Manipur		20	20		16	16	8	5	3			4
State Darbar's Court												
Total		26	26		22	22	14	5	3			4

APPENDIX XXXII

Hill Civil Appeals for the year 1945-46

Name of Court	Filed in			Disposed of			Sentences				Compromised or otherwise disposed of	Pending at the close of the year
	Previous year	Present year	Total	Previous year	Present year	Total	Confirmed	Modified	Reversed	Referred back to lower court		
1	2	3	4	5	6	7	8	9	10	11	12	13
Sadar, (P M S D)	52	171	223	46	141	187	136	9	27	14	1	36
Manipur Political Agent's Court	2	65	67	2	58	60	55		5			7
Total	54	236	290	48	199	247	191	9	32	14	1	43

APPENDIX XXXIII

Interdistrict Cases from the 1st July 1945 to 30th June 1946.

Sub-Division	Instituted			Disposed of		
	Previous year	Current year	Total	Previous year	Current year	Total
1	2	3	4	5	6	7
Sadar	2	15	17	1	9	10
Ukhrul	2	11	16	1	1	1
Tamenglong	29	11	40	2	1	3

APPENDIX XXXIV

Statement showing the Collection of Forest and Salt Revenue for the year 1945-46.

Particulars	Demand			Collection			Remission			Balance			Actual receipts for 1944-45
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Juri Borak (F. R.)	29,529- 8-0	29,529- 8-0	..	29,529- 8-0	29,529- 8-0	..	...	...	...	...	...	26,641- 6-0
„ (D. F. O., Cachar)	5,470- 5-0	5,470- 5-0	..	5,470- 5-0	5,470- 5-0	...	...	...	...	...	...	5,112- 2-0
Misc. F. R. '	8,581- 4-6	8,581- 4-6	...	7,965-13-9	7,965-13-9	...	615-6-9	615-6-9	...	...	...	21,042-12-0
Reserved Forest ...	250-	7,174- 9-0	7,424- 9-0	250-0-0	7,174- 9-0	7,424- 9-0	...	...	...	...	...	...	75,301- 8-6
Grass Mahal ...	10,813-	52,033- 0-0	62,846- 0-0	1,797-0-0	52,033- 0-0	53,830- 0-0	1,500-	...	1,500-0-0	7,516-	...	7,516 (1-1)	86,309- 0-0
Toll Stations	22,360-10-0	22,360-10-0	...	22,360-10-0	22,360-10-0	...	...	...	...	...	...	39,274- 5-9
Lime pits	5,900- 0-0	5,900- 0-0	...	5,900- 0-0	5,900- 0-0	...	...	...	...	...	...	6,375- 0-0
Uyok (Reserved)	58- 0-0	58- 0-0	...	58- 0-0	58- 0-0	...	...	...	...	...	...	58- (1-1)
House Rent	24- 0-0	24- 0-0	...	24- 0-0	24- (1-1)	...	...	...	...	...	...	48- 0-0
Monopolies	1,020- 0-0	1,020- 0-0	...	1,020- 0-0	1,020- 0-0	...	...	...	...	...	...	1,370- 0-0
Compounding fee	1,916- 4-6	1,916- 4-6	...	1,836- 4-6	1,836- 4-6	...	...	...	...	80 (1-1)	80 (1-1)	5,726- 4-6
Orchard	102- 0-0	102- 0-0	...	102- 0-0	102- (1-1)	...	...	...	...	...	...	...
Tera Mahal	1,476- 0-0	1,476- 0-0	...	1,476- (1-1)	1,476- 0-0	...	...	...	...	...	...	1,477- 0-0
S.P. of passports	46-12-0	46-12-0	...	46-12-0	46-12-0	...	...	...	...	...	...	13-13-0
Total Rs. ...	11,063-	1,35,692- 5-0	1,46,755- 5-0	2,047-0-0	1,34,996-14-3	1,37,043-14-3	1,500-	615-6-9	2,115-6-9	7,516-	80 (1-1)	7,596 (1-1)	2,68,752- 3-9
Law & Justice (C.F.E.)	2- 4-0	2- 4-0	...	2- 4-0	2- 4-0	...	...	...	...	...	...	652- 3-0
Fine (Forest)	81- 8-0	81- 8-0	...	81- 8-0	81- 8-0	...	...	...	...	...	...	182- 8-0
Salt Revenue	2,043- 0-0	2,043- 0-0	...	2,043- 0-0	2,043- (1-1)	...	...	...	...	...	...	1,977- 0-0
Do Fine	3- 0-0	3- 0-0	...	3- 0-0	3- (1-0)	...	...	...	...	...	...	...
Total Rs.	2,129-12-0	2,129-12-0	...	2,129-12-0	2,129-12-0	...	...	...	...	...	...	2,811-11-0
Grand total ...	11,063-	1,37,822- 1-0	1,48,885- 1-0	2,047-0-0	1,37,126-1-3	1,39,173-10-3	1,500-	615-6-9	2,115-6-9	7,516-	80 (1-1)	7,596 (1-1)	2,71,563-14-9

APPENDIX XXXV

Statement of Miscellaneous Collection for the year 1945-46.

Particulars	Demand			Collection			Remission	Balance	Fee- and Fines			Actual Receipts.	Remarks	
	Arrear	Current	Total	Arrear	Current	Total			Arrear	Current	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Cattle Export Tax														No cattle were exported
Foreigners Tax and Grazing fees	4,810-9-0		4,145-4-0		8,955-13-0		2,520-1-0	3,797-0-0	6,317-1-0	1,518-8-0	1,150-8-0			* Analysis of the outstanding balance appearing in Coln. 9. 1929 163-8 1930 144-0 1931 188-8 1932 225-8 1933 278-8 1934 324-0 1935 547-8 1936 853-13 1937 1,167-0 1938 1,666-2 1939 2,461-8 1940 3,637-4 1940 5,371-8 Total 17,038-11-
Income-tax and Trading License fees	5,55,007-8-0		3,75,919-6-0		9,31,426-11-3		85,041-3-0	1,05,121-11-0	1,90,163-1-0	5,851-3-0	7,92,413-4-3		925-9-0	
Cart Tax							35-23-8-0		35,293-8-0					
Sale Tax			2,91,750-0-0		2,91,750-0-0		2,89,23-2-0		2,89,207-2-0		2,516-11-0			
Registration fee												22,660-5-0	22,660-5-0	
Vehicle Tax	45,537-8-0		51,692-8-0		1,00,229-0-0		4,244-0-0	28,082-8-0	32,326-8-0	8,834-0-0	59,663-8-0	513-0-0	13,719-0-0	14,262-0-0
Fishery Revenue	6,47,363-4-0		10,84,900-0-0		17,32,172-4-0		2,73,152-13-0	3,53,171-10-0	6,26,354-7-0	2,55,123-0-0	8,20,639-13-0			
Water Tax	21,477-0-0				21,477-0-0		4,438-11-0		4,438-11-0		* 17,038-11-0			

APPENDIX XXXVI

Statement showing the actual Receipts for the year 1945-46

No.	Head of Receipts	Amount		
	Opening balance on 1-7-45	23,79,302	12	5
1	Administration	9,62,093	1	6
2	Land Revenue	11,09,540	8	3
3	Hill Tribes	1,12,991	3	3
4	Foreigners' Department	5,12,075	11	0
5	Forest Department	1,39,789	1	0
6	Law and Justice	5,794	5	0
7	Miscellaneous	1,92,678	0	0
8	State Works	45,092	3	5
9	Jail Department	8,829	8	0
10	Registration Department	49,284	12	0
11	Refund of Advances	400	0	0
12	Manipur Maintenance	22,58,661	4	11
13	Water Rate	12,660	6	0
14	Arts and Crafts	29,04,793	7	8
	Total	83,14,683	8	0
	Deduction as per State Deduction Register	154	0	0
	Total	83,14,529	8	0
	Grand Total including opening balance	1,06,93,732	1	5

APPENDIX XXXVII

Statement showing the actual Expenditure for the year 1945-46

No.	Head of Expenditure	Amount		
1	Administration [Valley]	3,47,109	15	0
2	Land Revenue	1,97,845	4	3
4	Foreigners' Department	22,221	0	9
5	Forest Department	60,539	5	10
6	Law and Justice	1,18,561	0	9
7	H. H. the Maharaja's Civil List	1,05,652	5	6
8	State P. W. D.	8,41,014	15	4
9	Military Police	73,719	2	3
10	Civil Police	1,90,595	1	3
11	Jail Department	86,007	3	4
12	Medical Department	93,777	14	5
13	Education Department (Valley)	2,03,253	3	7
14	Manipur Maintenance	10,99,886	15	9
15	A. R. P. and War Injuries	9,660	15	0
16	Registration	21,447	7	0
17	Veterinary	48,480	4	6
18	State Press	33,210	3	6
19	Pension and Gratuity	46,206	3	0
20	Advances	7,744	0	0
22	State Arts & crafts	23,66,179	8	9
	Total	61,73,115	1	9
	Purchase of P. W. D. Stocks and Stores	1,49,223	14	5
	Purchase of Govt. security	15,00,000	0	0
		81,22,369	0	2
	Deduct as per Valley Deduction Register	154	0	0
	Total Valley Cash Expenditure	81,22,215	0	2
21	Total of cash W/W Expenditure	13,003	10	0
1	Hill Administration	1,21,379	13	4
2	Hill P. W. D.	71,894	3	9
3	Hill Education	82,884	7	11
4	Hill Medical	67,099	5	5
	Grand Total of Hill Expenditure	3,46,276	14	5
	Grand Total of Valley Water Works and Hill Expenditure	84,81,495	8	7
	Currency transfer	30,00,000	0	0
		1,14,81,495	8	7

APPENDIX XXXVIII

Statement Showing the actuals of Hill Tribes Budget for the year 1945-46

No.	Head of Receipts.	Amount.	Total	No.	Head of Expenditure	Amount	Total.
1	2	3	4	1	2	3	4
(1)	House Tax,				Administration		
	(a) Collected by Ukhrul H O	24,510- 1-0 }	24 979-12-0	(1)	Pay of S D O & Estab- lishment	67,599- 4-0	
	(b) Collected by sadar „	469-11-0 }					
(2)	Court fees				State Works		
	(a) Collected in Cash	95- 9-0 }	3,571- 0-0	(2)	Office Contingency	849-15-0	
*	(b) Collected in stamp	3,475- 7-0 }		(3)	P. W D Contingency	18 055- 4-0	
(3)	Miscellaneous	4,124- 8-0	4,124- 8-0	(4)	Education Contingency	4,578- 0-0	
(4)	Fine	1,180- 0-0	1,180- 0-0		(Grand Total	Rs	91,082-7-0
(5)	Salt Tax	508- 4 0	508- 4-0				
			Total Rs. 34,363 -8-0				

* These stamps are bought by the petition-writers from the State Office direct

APPENDIX XXXIX

Assets and Liabilities of the Manipur State for the year 1945-46

Assets				Liabilities	
1.	Invested in Government	4	Loan 1960-70	Rs.	3,97 000- 0- 0
2	„ Do	3	Defence „ 1951-54	„	3,00,000- 0- 0
3	„ Do	3	Victory „ 1957	„	10,00,000- 0 0
4	„ Do	3	2nd „ • 195) 61	„	11 40,000 0- 0
5	12 years Post Office National Savings Certificate,			„	5,00 000 0- 0
6	House Building & Miscellaneous Advance outstanding			„	2,283- 0- 0
7.	Jiri Agricultural Loan outstanding			„	
8.	Capital invested in Hydro Electric Scheme			„	1,08,373- 0- 0
9	Balance of Flood damage Loan taken by Hydro Electric Board			„	23,862- 0- 0
10.	Departmental Permanent Advance			„	24 803- 7- 0
11	Cash Balance in the Treasury, Bank etc			„	22 12,127-10-10
	Total			Rs.	57,08,449- 1 10

APPENDIX XL

Statement of Medical Relief afforded in Manipur State
during the year 1945-46
(Valley)

Dispensaries	Number of patients treated		Results of treatment of indoor-patients					Daily average attendance		Operations	
	Outdoor	Indoor	Discharged			Died	Remaining under treatment	Indoor	Outdoor	Minor	Major
			Cured	Relieved	Otherwise						
1	2	3	4	5	6	7	8	9	10	11	12
Civil Hospital	33 043	839	603	99	66	25	46	42 7	90 6	792	99
Palace Dispensary	2,422								6 63	19	
Jail and Police Dispensary	1,129	70	57	6		6	1	5 31	21 74	24	
Lepor Asylum	93	44		2	4		38	35 11	2 39	11	
Moirang Dispensary	8,563								23 16	173	
Mayang Imphal "	5,900								16 16	103	
Kakching "	8,773	42	21	14	6	1		2 59	24 03	320	5
Thoubal "	8 109								22 21	115	
Bishenpur "	16,222								76 93	129	
Khuga Valley "	21 992	151	76	51	15	2	7	14 4	25 1	45	1
Jiribam "	6,136	14	11		1	2		04	16 81	34	
T B Hospital "		2				1	1	125			
Total	1,12 371	1,162	768	172	92	37	93	100 905	326 66	1,765	105

APPENDIX XLI

Statement of Medical Relief afforded in the Manipur State during
the year 1945-46
(Hills)

Dispensaries	Number of patients treated		Results of treatment of indoor patients					Daily average attendance		Operations	
	Outdoor	Indoor	Discharged			Died	Remaining under treatment	Indoor	Outdoor	Minor	Major
			Cured	Relieved	Otherwise						
1	2	3	4	5	6	7	8	9	10	11	12
Tamenglong Dispensary	8,118	67	49	11	6		1	19	21 94	62	
Kangpokpi "	7,335	10	9			1		56	20 09	116	
Thunlou "	14,759	51	42	2	5	1	1	2 70	10 12	55	
Mao "	6,062	2	2					60	16 60	46	
Ukhrul "	8,216	166	112	39	10	3	2	3 57	22 50	50	
Shugnu "	6,745	21	16	4	1			05	18 50	17	
Tengnoupal "	6,977								20 09	11	
Total	58,112	317	230	56	22	5	4	7 365	160 14	357	

District	1	Equine						Bovine						Others							
		2 Glanders	3 Anthrax	4 Surra	5 Dourine	6 Other contagious disease	7 Rabies	8 Total	9 Rinderpest	10 Foot and mouth disease	11 Haemorrhagic septicemia	12 Black quarter	13 Anthrax	14 Other contagious diseases	15 Other causes not of contagious nature	16 Total	17 Rabies	18 Disemper	19 Anthrax	20 Fowl cholera	21 Total
Mamrup State	1		1	16				17	82	111		29	1		124	347	46	24		5	75

APPENDIX III

Summary of results of preventive inoculation in Manipur State during the year 1945-46

District	Name of disease against which inoculation was carried out	Method of inoculation followed	Score of Product	Number of outbreaks in which inoculation was not taken	Number of outbreak villages affected in these outbreaks	Number of animals culled in course of outbreak			Number of animals not culled			Number of animals infected animals which died of the disease		
						Equine	Bovine	Others	Equine	Bovine	Others	Equine	Bovine	Others
Mauripur District	Smallpox	Serum alone	100	2	2	1	250	1	10	1	10	1	10	1
	Black quarter	Serum + antitoxin	20	4	4	1	250	1	10	1	10	1	10	1
	Anthrax	Serum + antitoxin	1	1	1	1	250	1	10	1	10	1	10	1
	Foot & mouth	Serum + Vaccine	1	1	1	1	250	1	10	1	10	1	10	1

APPENDIX XLIV

Showing the number of animals treated at Veterinary Hospital during the year 1945-46

[illegible]

APPENDIX XLV

Showing the number of animals treated and castrated on tour during the year 1945-46

District	2 Number of villages visited	3 Number of men employed	Castrations performed				Treated against contagious diseases				Treated against non-contagious diseases				16 Total No. of cases treated and castrated	17 Remarks
1			4 Equine	5 Bovine	6 Other	7 Total	8 Equine	9 Bovine	10 Other	11 Total	12 Equine	13 Bovine	14 Other	15 Total		
Mamupai State	70 561 40	V O T Asstt Senior Comp		54				1,051 418				96	9	3		
Total				54		54		2,132		2,132		100	13	115	2,201	

APPENDIX XLVI

Statistical returns of Primary and Village Schools for the year 1945-46

1	Serial No	2	Kind of Schools	3	Number of schools	Number of pupils on the rolls		7	Average monthly attendance	Classification of pupils on the basis of the languages they study				Classification of pupils on the basis of religion				19	Number of Teachers	20	Remarks								
						4	Boys	5	Girls	6	Average monthly	8	English	9	Hindi	10	Sanskrit	11	Bengali, Peria and Urdu	12	Mamupai	14	Hindu	15	Muslim	16	Others		
(a) Valley																													
1	Upper Primary	3		83	11	449	8	301	99	122	67	67																	
2	Lower	83		11	289	1,100	9	8,098	65	8,098	65	1,394																	
3	Girls' Schools	5				377		273	98	270	30	31	107																
(b) Salar																													
4	Upper Primary	1				77		25		21	84	37																	
5	Lower	14				8,237	7	9,175	52	8,297	77	93																	
6	Village Schools	6				228	7	214	77	200	61																		
(c) Ukhrul																													
7	Upper Primary	2				153	13	155	65	149	27	106																	
8	Lower	5				31	47	3,093		322	9	15																	
9	Village Schools	22				708	38	798	5	628	2	45																	
(d) Tamenglong																													
10	Upper Primary	1				114	10	102	89	79	11	25																	
11	Lower	2				151		112	08	95	04	8																	
12	Village Schools	12				265	2	215	14	200	89																		

APPENDIX XLVII

Statistical Returns of High and Middle Schools for the year 1945-46

Name of Schools	Number of Masters	Number of Graduates	Number of Pupils	5. Average Att. and Inc.	Number taking School Exam	Number Passing	Number taking Matriculation	Number Passing			Remarks
								1st Division	2nd Division	3rd Division	
1	2	3	4	5	6	7	8	9	10	11	12
Johnstone High School	15	8	418	90.35	191	308	27	3	7	12	
Churachand	17	5	669	49.77	638	547	17		2	8	
Tombisana	13	4	477	75.35	159	148	3		1		
Tamphasana Girls' High School	10	3	149	71.67	65	61					
Faizia Middle English Madrasa	2		66	30.36	40	31					
Nambol Middle English School	4		213	61.2	120	110					
Canehpur Polytechnic School	16	1	503	88.97	311	303					
Ukhrul Middle English School	12		11	37.6	28	18					
Tamenglong Middle English School	10		214	18.1							

APPENDIX XLVIII

Statement showing the expenditure incurred on State Works Regd. No. 8.
during the year 1945-46

Particulars	Amount			Total	Remarks
1	2			3	3
Upkeep of Roads, Bridges and Culverts.					
1st class Valley roads	39,124	1	9		
2nd and 3rd class Valley roads	34,648	3	0		
River Protection	52,887	12	0		
Valley Bridge maintenance	80,276	0	4		
Valley Culverts, Roads and Irrigations	9,483	7	0		
Kakchingkhunow to Kunbi New Road, E/Works and bridge over Marambakhong	43,040	2	3	2,59,459-10-4	
Renewal and Improvement					
Reconstruction of Hiyangthang bridge	526	4	0		
Do Kakching Khulen School	4,517	9	2		
Converting the Pacca Cookshed of Civil Police, Imphal, into an office	1,792	11	6		
Reconstruction of a Katcha type Bishenpur L. P. School	2,296	2	3	9,132-10-11	
Upkeep of Offices in Imphal					
State office and connected buildings	1,549	11	0		
Land Revenue Office	1,838	4	6		
Jail Buildings	3,069	0	9		
Cheirap and Panchayet Courts	1,420	3	0		
Press building and Education office	2,258	3	6		
Police office and barracks	2,229	13	7		
M. S. P. Barracks and Hospital etc.	3,876	14	6		
Imphal Civil Hospital and buildings	7,515	14	0		
Leper Asylum	2,667	6	9		
P. W. D. Office and workshop	5,622	11	0		
Veterinary and Hospital Buildings	571	12	7	32,711-15-2	
Upkeep of Residencies in Imphal					
Palace Mainblock and buildings	13,212	5	3		
Sree Govindajee's temple and connected buildings	4,356	10	0		
P. M. S. D.'s Bungalow No. 6	5,261	6	0		
Supt. of Police Bungalow No. 1	981	9	9		
Bungalow No. 3	2,994	4	0		
Bungalow No. 2 (C. C. C.'s)	694	1	9		
Pologround	490	9	0		
Langthabal Residencies and Outhouses	1,484	11	0		
Babupara Houses	4,544	6	3		
Pureiromla Bungalow	1,219	13	9	35,239-12-9	
Upkeep of State buildings outside Imphal					
Valley Panchayet Courts	611	9	9		
Toll Gates	57	5	0		
Valley Rest Houses	9,652	14	6		
Valley Dispensaries	6,438	6	0		
Existing valley Schools	6,248	5	0	23,008-8-3	
Miscellaneous					
Workshop tools and plants	10,514	11	0		
Office Contingencies	11,354	3	1		
Drawing and Survey Instruments	4,988	0	0		
Unforeseen	6,205	4	3		
New Type writer machine	1,180	0	0	34,242-2-4	
Carried over Total	...	...	...	3,53,802-11-9	

APPENDIX XLVIII

Statement showing the expenditure incurred on State Works regd. No.8
during the year 1915-16.

Particulars.	Amount			Total	Remarks
1	2			3	4
Brought forward				3,93,802-11- 9	
Original works					
Construction of 4 State buildings at Sawombung, Sekmai, Heingang and K. K Reserve	7,016	11	6	7,016-11- 6	
Jiribam					
Storm Damage	2,496	4	0		
Repairs to Hospital and connected buildings	1,324	3	0		
Mauzadar's Staff Quarters	1,840	4	0		
Police barrack and Staffs Quarters	1,293	11	0		
Rest house and Ferai	653	7	0		
Jiri School	299	4	0		
Maintenance of forest buildings at Jirimukh	953	0	0		
Repairs to bridges at Jiribam	700	0	0	9,560-1-0	
Special grant					
Completion of metalling of the road to M'Imphal	68,440	8	0		
Waikhoag to Ithai Road	1,898	4	0		
Repairs to various State Roads ruined by the Military	1,15,262	13	7		
Purchase of Axles and Rims	2,25,716	8	9		
Exemption of tribute	24,605	1	4	4,35,923 3-8	
Grand total .. ..	...	...	...	8,46,302 11-11	

APPENDIX XLIX.

Statement showing the expenditure incurred on Hill Works Regd. No.
2 (II), during the year 1915-16.

Particulars	Amount	Total	Remarks
1	2	3	4
Sadar Sub-Division.			
Contingencies (Upkeep of Roads and Bridges).			
Bridges	378- 6-6		
Churachandpur Road bridges	1,376- 5-9		
Heirock " "	66- 6-0	1,821- 2-3	
Original Works.			
Completion of State Doctor's qtrs. at Kangpokpi	1,022- 0-6		
Deputy A. P. M. S. D.'s Office and Lambus' quarters at Mao	137- 6-3	1,159- 6-9	
Special grant.			
1. Exemption of tribute	915- 5-6		
2. Lambu Line	9,952- 3-3	10,867- 8-9	
Establishment.			
1. Establishment pay	1,843-11-0		
2. T. A.	352-14-0	2,196- 9-0	
East Sub-Division			
Administration.			
Major Head No. I.			
S. D. O.'s pay	8,580- 0-0	9,411-12-0	
His T. A.	869-12-0		
" Staff's pay	15,768- 0-0	20,104-11-0	
" Temporary Staff's pay	2,813- 0-0		
" Staff's T. A.	1,457- 5-0		
Leave pay	66- 6-0		
Contingencies.			
Office Contingency	748-11-0	849-15-0	
Discretionary	101- 4-0		
Major Head No. 2.			
P. W. D.			
Establishment pay	8,044- 5-0	9,894-15-0	
Temporary Establishment pay	1,344- 0-0		
T. A.	506-10-0		
Contingencies "Upkeep of Bridle Paths"			
Bridle paths	5,325-11-0	11,117-15-0	
Upkeep of Bridges	2,988- 2-0		
Slip Clearing	1,555-14-0		
Upkeep of Head quarters Station	550- 4-0		
Improvement of Bridle Paths	689- 0-0		
P. W. D. Original Works			
Water supply in Ukhrul		74-10-0	
Purchase of furniture for Rest Houses, Office and Bungalow			
Tools, Plants and Misc.	301-14-0	3,289- 8-9	
Timber storage			
9 new Rest Houses	2,738-12-9		
One Serai at Ukhrul Head quarters	174- 4-0		
One wooden Bridge over Lanier River			
Upkeep of Buildings		2,727-14-3	
Buildings	2,727-14-3		
Major Head No. III.			
Education Staff pay			
M. E. School	8,254-14-0	8,254-14-0	
M. E. Contingencies.			
Misc. Books and Stationery	482-13-0	1,957- 5-0	
Scholarship	1,474- 8-0		
L. P. Staff Pay.	19,851-14-0	19,895- 0-0	
Education Staff T. A.	43- 2-0		
L. P. Contingencies			
Misc., Books and Stationery	795- 0-0	2,620-11-0	
Purchase of furniture etc.	1,199-11-0		
L. P. Scholarship	626- 0-0		
Construction of a new M. E. Hostel at Ukhrul	919-14-0		
Total		1,07,127- 1-9	

APPENDIX L

Statement showing the expenditures incurred on the State Water Works
for the year 1945-46

Particulars 1	Amount 2	Total 3	Remarks 4
Water Works			
1. Works	8,116 6-6	8,116-6 6	...
Establishment			
1. Strill's pay	2,380-0-0	2,380 0-0	...
Total		10,496 6 6	..

APPENDIX LI

Statement showing the expenditure incurred on the Shillong Property in
British India for the year 1945-46

Particulars 1	Amount 2	Total 3	Remarks 4
Establishment			
1. Establishment pay	1,956-0-0		
2. Agent's fixed allowance for Contingencies	60-0-0	2,016-0-0	
Annual repair			
1. Redland and Le Chatelet and Outhouses ...	2,191-1-0	2,191-1-0	
Contingencies			
1. Municipal Tax	700 6-0		
2. Miscellaneous	5-0-0	705-0-0	
Gauhati property			
1. Contingencies	21-2-0	21-2 0	
Total		1,933-3-0	...

APPENDIX LII

List of British Indian Acts, Rules, Orders and Ordinances introduced into the Manipur State for the year 1945-46.

Serial No.	Name of Act or Rule.	Darbar Resolution enforcing or adopting the act or rule
1	Cotton Textile Fund Ordinance, 1944	D R No 10 of 26-7-45
2	Assam Resettlement Manual	do 4 of 8-8-45
3	Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939	
4	Consumer Goods (Control of Distribution) Order, 1945	do 4 of 31-10-45
5	Indian woollen Goods (Control) Order 1944 and 1945	do 22 of 28-11-45
6	Cotton Cloth & Yarn (Control) Order 1945	do 11 of 2-2-46
7	Civil Motor Cars Control Order, 1945	do 5 of 13-12-45
8	Cotton Cloth & Yarn (Forward Contract Prohibition) Order, 1945	do 15 of 3-1-46
9	Cotton Textiles (Dyes & Chemicals) Control Order, 1945	do 30 of 2-2-46
10	Paper (Packing of Cotton Textiles) Control Order, 1945	do 32 of 13-2-46
11	Indian Penal Code (Codification)	do 30 of 20-2-46
12	Indian Companies Act 1913	do 28 of 27-2-46
13	Indian Companies Act 1913	do 15 of 12-3-46
14	Flour (Use in Soap making Prohibition) Order, 1946	do 14 of 27-3-46
15	Paper Control (Economy) Order 1945	do 15 of 27-3-46
16	Paper Price Control Order 1945	do 25 of 27-3-46
17	Food grains Futures and Option (Prohibition) Order 1946	do 17 of 10-4-46
17	Indian Motor Vehicle Act & Rules 1939	do 11 of 12-4-46

APPENDIX LIII

Arts and Crafts Department of the Manipur State
balance sheet as at the 31st December, 1946

Liabilities		Assets	
Capital	29,10,257-6-2	Sundry Debtors	1,09,113-8-2
Permanent advance	2,600-0-0	Stock (Closing)	14,315-0-0
Net profit	2,19,124-0-6	Cash in hand	2,081-10-8
		Credit to the State	
		Exchequer	30,05,566-3-10
Total	31,31,379-6-8	Total	31,31,379-6-8

I certify that I have examined the above Balance Sheet and according to the best of my information as a result of test-audit of the books of the Arts & Crafts Department, as also of Manipur Maintenance, and a consideration of the explanation given to me, the account is correct, subject to the remarks made in the Audit Note issued separately.

Dated Imphal,
The 16th January, 1947.

Sd. S. C. Bhattacharya,
Resident Auditor, Manipur State.

Sd. Priya Brata Singh,
Art & Crafts Member, Manipur
State Darbar.

APPENDIX LIV

The Manipur State Hydro-Electric Concern General Balance Sheet as on the 31st March, 1946
Capital and Liabilities

	1939-40	1940-41	1941-42	1942-43	1943-44	1944-45	1945-46	Total
Capital Account:—								
Manipur State Darbar on Capital Construction, 1,08,373-6-1								
Manipur State Darbar for Flood Damage Loan, 23,614-12-3	1,31,988-2-4	1,31,988-2-4	1,31,988-2-4	1,31,988-2-4	1,31,988-2-1	1,31,988-2-4	1,31,988-2-4	1,31,988-2-4 *
Donation by the Manipur State Darbar as a nucleus for a Reserve Fund (vide Letter No. 4303 G. S., dated the 11.2.39 from the Secretary to the Governor of Assam).	15,430-14-2	15,430-14-2	15,430-14-2	15,430-14-2	15,430-14-2	15,430-14-2	15,430-14-2	15,430-14-2
Sundry Creditors,	...	...	...	...	...	...	6,837-13-0	6,837-13-0
Bank Overdraft,	...	...	...	...	...	...	260-3-11	260-3-11
Profit and Loss Account:—								
Balance as per last Balance Sheet.	1,00,904-0-7	1,09,225-7-3	1,22,019-2-4	1,41,115-8-11	1,44,000-8-0	1,41,195-15-1	1,85,942-12-5	1,00,964-0-7 *
Add net profit as per Appropriation Account Schedule VII).	8,261-6-8	12,793-11-1	19,096-6-7	2,970-15-1	..	41,740-13-4	39,658-4-9	1,27,517-9-6
Deduct Net Loss as per Appropriation Account Schedule VII .	...	...	...	...	2,850-8-11	...	...	2,850-8-11
Net amount of profit available,	1,09,225-7-3	1,22,019-2-4	1,41,115-8-11	1,44,000-8-0	1,41,195-15-1	1,85,942-12-5	2,25,601-1-2	2,25,601-1-2
Grand Total:	2,56,644-7-9	2,69,438-2-10	2,88,534-9-5	2,91,435-8-6	2,88,644-15-7	3,33,361-12-11	3,80,118-2-7	3,80,118-2-7

Represent balance as per Balance Sheet as on the 31st March, 1939.

APPENDIX LIV

The Manipur State Hydro-Electric Concern General Balance Sheet as on the 31st March, 1946
Property and Assets.

	1939-40	1940-41	1941-42	1942-43	1943-44	1944-45	1945-46	Total
1. Capital Account :—								
Amount expended as per Schedule 1, ...	1,61,778-2-7	1,61,553-6-7	1,56,111-2-0	1,53,952-11-7	1,48,644-1-1	1,43,000-12-5	1,38,950-5-10	1,71,549-13-1
Less Depreciation ...	5,918-1-3	6,039-6-4	5,000-3-11	5,318-12-8	4,957-5-6	4,770-0-7	4,379-10-5	30,779-1-8
	1,58,829-11-1	1,55,519-0-3	1,51,111-1-1	1,48,634-1-1	1,43,687-2-5	1,38,230-5-10	1,34,570-11-5	1,54,570-11-5
2. Service Connection on hire system, ...	760-8-9	710-8-2	660-7-7	610-7-0	560-6-5	510-5-10	460-5-3	760-8-9
Less Replacement at Reserve at 5% ...	50-0-7	50-0-7	50-0-7	50-0-7	50-0-7	50-0-7	50-0-7	350-4-1
	710-8-2	660-7-7	610-7-0	560-6-5	510-5-10	460-5-3	410-4-8	410-4-8
3. Sundry Debtors ...	1,650-0-0	880-0-0	1,292-0-0	25,962-15-0	27,532-15-0	25,642-15-0	33,483-4-3	33,483-4-3
4. Stores on hand ...	6,909-3-1	10,579-5-5	12,189-15-5	...	3,900-0-0	5,070-9-6	21,536-15-6	21,836-15-6
5. Tools and Plant on hand ...	2,801-7-9	3,169-13-6	5,168-2-11	...	...	...	...	...
6. Cash in hand on 31st March,								
Imphal Treasury ...	19,301-0-3	12,757-11-5	3,227-10-1	3,501-1-6	97-11	47,323-2-0	54,430-8-6	54,430-8-6
Lloyds Bank ...	16,086-0-5	5,000-2-11	15,813-1-11	153-4-5	534-11-1	95-5-1	...	...
With Chairman ...	170-1-1	316-8-3	71-10-0	...	...	...	122-14-0	122-14-0
	35,557-1-8	18,073-6-7	17,111-9-9	458-8-11	1,441-0-1	48,293-1-1	54,553-6-6	54,553-6-6
7. Permanent Advance ...	120-0-0	120-0-0	220-0-0	220-0-0	200-0-0	200-0-0	200-0-0	200-0-0
8. Investment ...	12,976-1-6	12,976-1-6	70,579-8-3	70,579-8-3	1,14,579-8-3	1,14,579-8-3	1,24,879-8-3	1,24,879-8-3
9. House Building Advance ...	...	...	200-0-0	184-0-0	184-0-0	184-0-0	184-0-0	184-0-0
10. Remittances in transit ...	...	...	...	...	...	...	10,000-0-0	10,000-0-0
Grand Total	2,56,611-7-9	2,69,138-2-10	2,85,534-9-5	2,91,195-8-1	2,88,111-15-7	2,93,361-12-11	3,8,115-2-7	3,50,118-2-7

APPENDIX LIV

The Manipur State Hydro-Electric Concern General Balance Sheet as
on the 31st March, 1946.

The Balance Sheet has been prepared on the basis of the records and documents available in the Offices of the Chairman, Hydro-Electric Board, the President, Manipur State Darbar and the State Engineer and according to the best of my information as a result of test-audit of the books and a consideration of the explanation given to me, the account is correct, subject to the remarks made in the Audit Note issued separately.

Dated Imphal,
The 7th December, 1946.

Sd. S. C. Bhattacharya,
Resident Auditor, Manipur State.

Sd. C. Gimson,
Chairman, Hydro-Electric Board,
Manipur State.

APPENDIX LV.

Manipur Maintenance (Trading) Balance Sheet as at the 30th June, 1946.

Capital and Liabilities.			Property and Assets.		
Capital -			Sundry Debtors		2,228- 7- 0
Amount drawn from the State up to 30th June, 1945 as per Balance Sheet, as on 30-6-45.	43,15,988- 4- 5		Claims Suspense	80,987- 5- 6	
Add amount drawn in 1945-46	8,12,938- 6- 9	51,28,926-11- 2	Less Paid Debt Reserve	74,631-14- 8	5,155- 6-10
Sundry Creditors		13,261- 8- 0	Stock (Closing) as valued by the P.M.S.D. (M.M.)		54,903- 6- 0
Profit and Loss Account :-			Amount credited to the State Exchequer as per last Balance Sheet	53,41,638-10- 0	
Balance, 1st July 1945 as per last Balance Sheet	11,09,686- 5-10		Add (i) amount credited in 1945-46 on M. M. Account	14,85,362-10- 5	
Add Net profit in 1945-46	3,53,837-15- 1	17,63,524- 4-11	(ii) Amount credited in 1945-46 on Arts & Crafts Account	11,824- 7-10	68,38,825-12- 3
			Cash in hand		1,299- 8- 0
Total		69,05,712- 8- 1	Total		69,05,712- 8- 1

Certified to be correct according to the books of the President, Manipur State Darbar [M.M.], subject to the remarks made in the Audit Note issued separately.

Dated Imphal,
The 18th December, 1946.

Sd. S. C. Bhattacharya,
Resident Auditor, Manipur State.

Sd. F. F. Pearson,
President, Manipur State Darbar (M.M.)

